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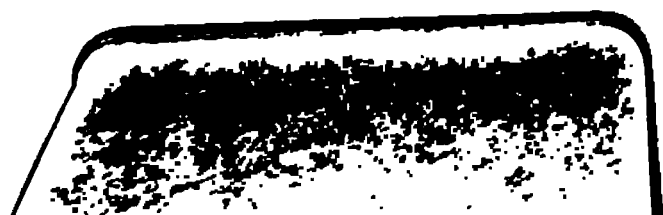
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P R E F A C E.

ALTHOUGH the Customs' legislation of the session just closed has been confined to an Amendment Act, yet the changes effected by it, and by orders emanant from the Honourable Board of Customs, are neither few nor unimportant.

Prominent amongst these enactments and regulations are—the repeal of the export duty of 4s. per ton on Coal shipped on board vessels belonging to non-reciprocating countries—the re-admission for home use of Tea previously exported—the relaxation of restrictions on Tobacco imported from Manilla and Turkey—and the confirmed admission, duty-free, of certain descriptions of Wood for ship-building purposes.

On the other hand, absolute prohibition is imposed on the importation of Extract of Tea, Coffee, Chicory, Tobacco and their compounds—allowances for damage on Corn, Grain, Meal and Flour, are to cease and determine—and penalties for infraction of the Passengers' clauses of the Navigation law are enacted; allusion may likewise be made to the recently issued Regulations governing the

practice to be pursued with respect to goods brought to the United Kingdom from foreign parts for immediate transshipment to other countries.

The Compiler has, on this occasion, very considerably exceeded the ordinary limits of his work by the introduction of a complete list, brought down to the present day, of all the known ports and places of shipment throughout the world, with the names of the countries to which they respectively belong.

A careful revision and correction of the entire contents have been made—all important enactments and orders touching the Customs' business have been epitomised, and an elaborate index of contents has been framed—the whole set forth in a new and clear type, calculated to render the perusal as agreeable, as it is hoped it will be found useful.

By these efforts, the Compiler trusts he may have redeemed some portion of the debt of gratitude he owes to his distinguished patrons, and to his many zealous and highly valued friends.

EDWIN BEEDELL.

CUSTOM HOUSE, LONDON,
Oct. 15th, 1850.

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ABBREVIATIONS USED IN THE WORK.

<i>For</i>	B. P.	<i>read</i>	British Possessions.
	O. C.	„	Order in Council.
	T. O.	„	Treasury Order.
	B. O.	„	Board's Order.
	B. M.	„	Board's Minute.
	G. O.	„	General Order.

IMPORTATION.

By the Act 12 and 13 Vict., Cap. 29, which came into operation at the commencement of the present year, the comprehensive principle was established of admitting into this country, or into any British Possession, goods of any sort, in a ship of any country, from any part of the world.

Such prohibitions and restrictions, however, as were heretofore deemed necessary, either for the safety of the State or for the protection of Revenue and mercantile interests, remain in force, and will be found in the subsequent chapters of Prohibitions and Restrictions.

GOODS ABSOLUTELY PROHIBITED

TO BE

IMPORTED. ⁽¹⁾

ARMS, AMMUNITION, and UTENSILS of WAR, may not be imported into the United Kingdom by way of merchandise, except by licence from her Majesty for furnishing her Majesty's public stores only.

ARTICLES of FOREIGN MANUFACTURE, and any packages of such articles imported into the United Kingdom, or into the British Possessions abroad, bearing any names, brands,

⁽¹⁾ Under the act, 8 and 9 Vict. cap. 86, except where otherwise stated.

or marks⁽¹⁾, *purporting* to be the names, brands, or marks of manufacturers resident in the United Kingdom.—9 and 10 Vict. cap. 102, s. 8.

BOOKS.—Books, wherein the Copyright shall be subsisting, first composed, or written, or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the proprietor of such Copyright, or his agent, shall have given a notice in writing to the Commissioners of Customs that such Copyright subsists, such notice also stating when such Copyright will expire.⁽²⁾

CLOCKS and WATCHES (of any metal), impressed with any mark or stamp, appearing to be or to represent any legal British assay mark or stamp, or purporting, by any mark or appearance, to be of the manufacture of the United Kingdom; or not having the name and place of abode of some foreign maker abroad visible and permanently marked or engraved on the frame, and also on the face; or not being in a complete state, with all the parts properly fixed in the case.—9 and 10 Vict. cap. 102, s. 9.⁽³⁾

COIN, viz., False Money, or Counterfeit Sterling; or Silver of the Realm, or any Money purporting to be such, not being of the established standard in weight or fineness.

EXTRACTS, Essences or other Concentrations of Coffee, Chicory, Tea or Tobacco, or any admixture of the same.—13 and 14. Vict. cap. 95, s. 16.

⁽¹⁾ Woollen Cloths, bearing the mark “Electoral,” (a recognised West of England mark), allowed to be delivered on the marks being effectually destroyed in the presence of the officers—B. O. 7th Nov., 1848.

—“Superfine Spanish stripe,” deemed to be a British mark, and the clothes ordered to be returned to the port of shipment.—B. O. 11th May, 1849.

Files, branded “Cast Steel,” deemed to be a British mark.—B. O. March, 1849.

⁽²⁾ The Commissioners of her Majesty’s Customs shall cause to be made, and to be publicly exposed, from time to time, at the several ports in the United Kingdom, and in her Majesty’s possessions abroad, printed lists of all books wherein the Copyright shall be subsisting, and as to which the proprietor or his agent shall have given notice in writing that such Copyright subsists, such notice also stating when such Copyright expires.—8 and 9 Vict. cap. 86, s. 144.

⁽³⁾ Clocks of the description usually imported from the United States of America, not having the maker’s name and place of abode marked on the frame and on the face, do not fall within the table of prohibitions.—G. O. 1844.

When the maker’s name and place of abode are permanently engraved *on the frame*, and marked on the face with the same materials as the *hours*, and cannot be effaced without injury to the watch or clock, the *article may be delivered*.—B. O. 25th May, 1846.

GOODS from the Isle of Man, except such as be of the growth, produce, or manufacture thereof, or of the United Kingdom, and except Corn, Grain, Meal, or Flour.

GUNPOWDER, except by licence from her Majesty, such licence to be granted for furnishing her Majesty's stores only.

PAPER—Printed on in the English language. ⁽¹⁾

PARTS of ARTICLES.—Any distinct or separate part of any article not accompanied by the other part, or all the other parts of such articles, so as to be complete and perfect, if such articles be subject to duty according to the value thereof. ⁽²⁾

PRINTS, Indecent or Obscene, Paintings, Books, Cards, Lithographic or other Engravings, or any other Indecent or Obscene articles, imported, shall be forfeited, and may be seized by any officer of her Majesty's Customs, and destroyed as the Commissioners of her Majesty's Customs shall direct.—9 and 10 Vict. cap. 102, s. 19.

SNUFF WORK.

SPIRITS from the Isle of Man.

TOBACCO STALKS, stripped from the leaf, whether manufactured or not.

TOBACCO STALK FLOUR.

And if any goods shall be imported,* or brought into the United Kingdom, contrary to any of the prohibitions or restrictions above mentioned, in respect of such goods, the same shall be forfeited.—8 and 9 Vict. cap. 86, s. 63.

* No goods shall be deemed to be *imported* from any particular place unless direct from such place, and shall have been there laden on board the importing ship, either as the first shipment of such goods, or after the same shall have been actually landed at such place.—8 and 9 Vict. cap. 86, s. 49.

⁽¹⁾ Cards printed in the English language in a foreign country, descriptive of wines imported, are not liable to detention as being prohibited.—G. O. ¹⁰⁹ 1845.

Labels (printed in English) of a person residing in London, bearing the royal arms and a French inscription, not prohibited.—B. O. 19th June, 1844.

⁽²⁾ Not applicable to clock and watch movements, which may be admitted to entry as "*clocks and watches*."—B. O. 4th March, 1830.

GOODS WHICH MAY BE PROHIBITED,

OR ARE SUBJECT TO

RESTRICTIONS ON IMPORTATION.⁽¹⁾

ANIMALS, viz., Sheep, Cattle, Horses, &c., may, to prevent infectious or contagious disorders, be prohibited to be imported, by Order in Council.—11 and 12 Vict. cap. 105.

CAMBRICS, unless specially reported. See p. 7.

CARDS.—Foreign Playing Cards not having the name and place of residence of the foreign maker printed or marked on one card of every pack and on every wrapper, or if any of such cards or wrapper shall be printed or marked in any way with the name of any maker of cards duly licensed within the United Kingdom, such cards shall not be entered to be warehoused. And all such foreign cards, wrappers, &c., not printed as aforesaid, or on any of which shall be printed or marked the name of any licensed maker of cards within the United Kingdom, shall be forfeited, and may be seized by any officer of Customs or Excise, and shall and may be proceeded upon to condemnation, according to any laws of Customs or Excise in force at the time.—9 Geo. IV. cap. 18.

CIGARS, unless specially reported. See p. 7.

(1) All goods subject to restrictions as to package upon the importation thereof into the United Kingdom, shall be subject to the same restrictions when such goods are brought into the United Kingdom for exportation in *the ship* in which they are so brought; and all goods so brought contrary *to such restrictions*, whether reported for exportation in the same ship or *not*, shall be forfeited.—9 and 10 Vict. cap. 102, s. 5.

EAST INDIA GOODS:—viz., Goods of places within the limits of the East India Company's Charter, unless into the Ports of

<i>England.</i>		<i>Scotland.</i>	<i>Ireland.</i>
London,	Goole,	Leith,	Dublin,
Liverpool,	Lancaster,	Greenock,	Belfast,
Bristol,	Portsmouth,	Glasgow,	Cork,
Hull,	Southampton,	Port Glasgow,	Limerick,
Newcastle,	Sunderland,	Aberdeen,	Waterford,
Plymouth,	Yarmouth,	Dundee.	Londonderry.
Gloucester,	Whitehaven,		
Dover,	Preston.		
Exeter,			

And such other ports as shall be approved by the Lords of the Treasury, and be declared by Order in Council, fit and proper for such importation.

GLOVES of LEATHER, unless in packages, each of which shall contain 100 dozen pairs of such gloves at least, in ships of 60 tons burden or upwards, and unless specially reported.—8 and 9 Vict. cap. 86, s. 63. See p. 7.

HIDES, SKINS, HORNS, HOOFs, or any other part of Cattle or Beast may, by Order in Council, be prohibited.—8 and 9 Vict. cap. 86, s. 63.

LAWNS, LEATHER GLOVES, unless specially reported. See p. 7.

MALT, unless imported for exportation only.

SILK:—viz., Manufactures of Silk, being the manufactures of Europe, unless into the ports of London, Liverpool, Hull, Southampton, Leith, for exportation only ⁽¹⁾, or ports appointed by the Lords of the Treasury, or into the port of Dublin direct from Bordeaux, or into the ports of Dover and Folkstone, direct from Calais or Boulogne, unless in ships of sixty tons burden or upwards, and unless specially reported. See p. 7.

SNUFF, unless specially reported. See p. 7.

SPIRITS, not being perfumed or Medicinal Spirits, unless in ships of sixty tons burdens at least, and unless in casks, or other vessels capable of containing liquids, each of such casks, or other vessels, being of the size or content of twenty gallons at the least ⁽²⁾, or in glass bottles, or

(1) G. O. 1737.

(2) Geneva may be imported in glass bottles, containing not more than three pints in each of such bottles.—9 and 10 Vict. cap. 102, s. 4.

stone bottles, not exceeding the size of quart bottles, and being really part of the cargo of the ship in which the same are imported, and included in the manifest, or other papers, enumerating or describing the cargo.

TEA, only into the following ports, viz. :—

<i>England.</i>	<i>Scotland.</i>	<i>Ireland.</i>
London, Liverpool, Bristol, Hull, Newcastle-upon-Tyne, Preston, Whitehaven.	Leith, Glasgow, Greenock, Port Glasgow.	Dublin, Belfast, Cork, Waterford.

TOBACCO and SNUFF, unless specially reported and imported, in a ship of the burden of 120 tons or upwards; and into the following ports, viz. :—

<i>England.</i>	<i>Scotland.</i>	<i>Ireland.</i>
London, Liverpool, Bristol, Hull, Lancaster, Cowes, Falmouth, Whitehaven, Plymouth, Newcastle-upon-Tyne, Southampton, Preston, Swansea (¹).	Glasgow, Port Glasgow, Aberdeen, Leith, Greenock.	Dublin, Belfast, Cork, Galway, Limerick, Londonderry, Newry, Sligo, Waterford, Wexford, Drogheda.

Or into such other ports as may hereafter be appointed for such purpose by the Lords of the Treasury.

TOBACCO and SNUFF, unless in hogsheads, casks, chests, or cases (²), containing 300 lbs. weight, not being separated or divided in any manner within the cask or package, except,—

— Tobacco of the dominions of the Turkish Empire, which may be packed in inward bags or packages, or separated or divided in any manner, provided the outward package be a hogshead, cask, chest, or case, containing at least 300 lbs. net weight.

(¹) G. O. 1881.

(²) Tobacco, the produce of the Philippine Islands, may be imported direct from Manilla in bales or packages, containing 300 lbs. weight—13 & 14 Vict. cap. 95, s. 18.

TOBACCO, continued:

— **TOBACCO** and **SNUFF** from the East Indies, in hogsheads, casks, chests, or cases, each of which shall contain at least 100 lbs. net weight.

— **Negrohead Tobacco** and **Snuff**, the produce of, and imported from the United States of America, in packages of not less than 150 lbs. weight each.

— **CIGARS** in packages ⁽¹⁾, containing 100 lbs. net at least.

— **CIGARILLOS** or **Cigarettes**, in packages of 75 lbs. each.

— **Tobacco** from **Malta**, or any **Tobacco**, the produce of **Porto Rico**, **Mexico**, **South America**, **Saint Domingo**, **Cuba**, or the **British Possessions in America**, and imported direct from any of those places in packages, each containing at least 80 lbs. net weight of such **Tobacco**.—13 and 14 Vict. cap. 95, s. 10.

And if any goods shall be imported into the United Kingdom, contrary to any of the prohibitions and restrictions herein-before mentioned, the same shall be forfeited ⁽²⁾.—8 and 9 Vict. cap. 86, s. 63.

CAMBRICS or **LAWNS**, **LEATHER GLOVES**, **TOBACCO**, **CIGARS**, or **SNUFF**, **MANUFACTURES** OF **SILK**.—The master of every ship arriving from any place whatever, at any port in the United Kingdom, shall report, according to the best of his knowledge, the general denomination of the contents of every package of the before-named goods; and failing to do so, he shall forfeit 100l.—9 and 10 Vict. cap. 102.

All **Manufactured Goods** shall be deemed to be the produce of the country of which they are the manufacture.—13 and 14 Vict. cap. 95, s. 6.

⁽¹⁾ The importation of **Cigars** in internal boxes is allowed, by T. O. 9th Sept., and G. O. 13th Sept., 1839.

⁽²⁾ **Tobacco** for private use, in packages under the legal size, may be admitted to entry by special leave of the Board, provided the **Tobacco** is *bonâ fide* for the use of the person to whom it is consigned, and is regularly inserted in the manifest and report, and provided the application and proof be made by such person and not by an agent.—B. M. 1st Nov., 1826.

Samples of **Tobacco** under the legal weight, imported with the hogsheads or other packages to which they belong, and labelled to correspond with the mark and numbers of such hogsheads or packages, may be admitted to entry and weighed with the packages to which the respective samples belong, provided the same be duly reported as samples.—G. O. 1843.

Master to report.—The master of every ship arriving from foreign parts, whether laden or in ballast, shall within 24 hours after arrival, and before bulk be broken, make due report of such ship, and shall subscribe a declaration to the truth thereof; and such report shall contain the particulars of all the packages on board, to the best of his knowledge, and the general denomination of the contents of every package containing the following articles imported from any foreign place, viz.:—Cambrics or Lawns, Leather Gloves, Manufactures of Silk, Tobacco, Cigars, or Snuff, and of the place or places where such goods were taken on board, and of the burden of such ship, where built, or if British, of the port of registry, and of the country of the people to whom such ship belongs, and of the name and country of the master, and of the number of the crew, stating how many are subjects of the country to which the ship belongs, and how many are of some other country; and in such report it shall further be declared whether, and in what cases, such ship has broken bulk in the course of her voyage, and what part of the cargo, if any, is intended for importation at such port, and what part, if any, at another port, and what part, if any, is prohibited to be imported⁽¹⁾, except to be warehoused for exportation only, and what part, if any, is intended for exportation, and what surplus stores remain on board; and, if a British ship, what foreign-made sails or cordage are in use on board; and the master of any ship who shall fail to make such report, or who shall make a false report, shall forfeit 100*l.*⁽²⁾—S. 7, and 9 and 10 Vict. cap. 102.

Manifest to be delivered.—The master shall, at the time of making his report, deliver the manifest, and, if the Collector and Controller require it, a bill or bills of lading, or a true copy thereof; and shall answer all questions put to him relating to his voyage, under a penalty of 100*l.*—S. 10.

For prohibition on importation, see p. 1.

In cases in which application shall be made by the master of a vessel to amend his report, and the duties on the goods shall not exceed 20*l.*, the Collector and Controller may, upon proof to their satisfaction that no fraud had been intended, allow the master to amend his report, and thereupon admit the goods to entry, upon payment of the proper duties; and in the case of Timber and Wood goods from the British colonies, so added to the manifest where the duties shall not exceed 10*l.*, the goods may be admitted at the low duty, on a satisfactory declaration being made that the goods are of the same description and produce as that part of the cargo entered in the Certificate of Clearance.—G. O. 20th Nov., 1841.

In cases of deficiency in the quantities reported, the Collector and Controller may, upon production of similar proof, allow the master to amend his report.—G. O. 20th Nov., 1841.

ENTRY OF GOODS INWARDS ⁽¹⁾.

(8 and 9 Vict. cap. 86.)

4th August, 1845.

Report and entry.—That the officers of Customs might have full cognizance of all ships coming into any port in the United Kingdom, and of all goods on board, or which may have been on board, it is enacted that no goods shall be unladen from any ship arriving from foreign parts, nor shall bulk be broken before due report of such ship, and due entry of such goods, shall have been made and warrant granted; and that no goods shall be so unladen, except at such times and places as are directed; and all goods not duly reported, or which shall be unladen contrary hereto, shall be forfeited; and if bulk be broken contrary hereto, the master shall forfeit the sum of 100*l.*; and if, after the arrival of any ship within four leagues of the coast of the United Kingdom, any alteration be made in the stowage of the cargo, so as to facilitate the unlading of any part of such cargo, or if any part be staved, destroyed, or thrown overboard, or any package be opened, such ship shall be deemed to have broken bulk.—S. 2.

Manifest.—No goods shall be imported in a British ship unless the master shall have on board a manifest of such goods, made out and dated and signed by him at the place where the goods were taken on board; the manifest to set forth the name and the tonnage of the ship, the name of the master and of the place to which the ship belongs, and to contain a particular account and description of all the packages on board, their marks and numbers, and of the sorts of goods, and different kinds of each sort, to the best of the master's knowledge.—S. 3.

Manifest wanting—penalty.—If any goods shall be imported without such manifest, or if any goods specified thereon be not on board, the master shall forfeit 100*l.*—S. 5.

⁽¹⁾ *Forms of entry of various descriptions will be found in pages following "The Waterside Practice."*

Master to report.—The master of every ship arriving from foreign parts, whether laden or in ballast, shall within 24 hours after arrival, and before bulk be broken, make due report of such ship, and shall subscribe a declaration to the truth thereof; and such report shall contain the particulars of all the packages on board, to the best of his knowledge, and the general denomination of the contents of every package containing the following articles imported from any foreign place, viz.:—Cambrics or Lawns, Leather Gloves, Manufactures of Silk, Tobacco, Cigars, or Snuff, and of the place or places where such goods were taken on board, and of the burden of such ship, where built, or if British, of the port of registry, and of the country of the people to whom such ship belongs, and of the name and country of the master, and of the number of the crew, stating how many are subjects of the country to which the ship belongs, and how many are of some other country; and in such report it shall further be declared whether, and in what cases, such ship has broken bulk in the course of her voyage, and what part of the cargo, if any, is intended for importation at such port, and what part, if any, at another port, and what part, if any, is prohibited to be imported⁽¹⁾, except to be warehoused for exportation only, and what part, if any, is intended for exportation, and what surplus stores remain on board; and, if a British ship, what foreign-made sails or cordage are in use on board; and the master of any ship who shall fail to make such report, or who shall make a false report, shall forfeit 100*l.*⁽²⁾—S. 7, and 9 and 10 Vict. cap. 102.

Manifest to be delivered.—The master shall, at the time of making his report, deliver the manifest, and, if the Collector or Controller require it, a bill or bills of lading, or a true copy thereof; and shall answer all questions put to him relating to the voyage, under a penalty of 100*l.*—S. 10.

(1) For prohibition on importation, see p. 1.

(2) In cases in which application shall be made by the master of a vessel to amend his report, and the duties on the goods shall not exceed 20*l.*, the Collector and Controller may, upon proof to their satisfaction that no fraud had been intended, allow the master to amend his report, and thereupon admit the goods to entry, upon payment of the proper duties; and in cases of Timber and Wood goods from the British colonies, so added to the report, where the duties shall not exceed 10*l.*, the goods may be admitted to entry at the low duty, on a satisfactory declaration being made that the excess is of the same description and produce as that part of the cargo mentioned in the Certificate of Clearance.—G. O. 20th Nov., 1841.

In cases of deficiency in the quantities reported, the Collector and Controller may, upon production of similar proof, allow the master to amend his report.—G. O. 20th Nov., 1841.

Cargo for two ports.—If any part of the cargo is reported for importation at some other port in the United Kingdom, the Collector and Controller of the port at which some part of the cargo has been delivered, shall notify such delivery on the manifest, and return the same to the master.—S. 11.

Time allowed for entry of goods.—The importer of any goods must, within fourteen days after the arrival of the ship with the same, or within fourteen days of their release, if subjected to quarantine, make perfect entry inwards of such goods, or entry by bill of sight, at the Custom-House, and within such time ⁽¹⁾ land the same, and in default of such entry and landing, the officers of the Customs may convey such goods to the Queen's warehouse, for security of duties; and if the duties due thereon shall not be paid within three months after the time aforesaid shall have expired, together with all charges of removal and warehouse-rent, the same shall be sold, and the produce thereof applied to the payment of freight and charges, next of duties, and the overplus (if any), paid to the proprietor of the goods.—S. 16, and 12 and 13 Vict. cap. 90.

Goods unshipped for landing are to be removed with all convenient speed to the wharf, quay, or other place of landing, under forfeiture of the same, with the vessel or boat employed in removing them.—12 and 13 Vict. cap. 90, s. 13.

Goods brought into the docks not to be landed, without due entry thereof, notwithstanding local acts.—12 and 13 Vict. cap. 90, s. 43.

Expense of guarding goods not entered and landed.—Whenever any officer of the Customs shall have been kept in charge of any goods beyond the time allowed by law for the same being entered and landed, it shall be lawful for such officer to detain the vessel in which such goods shall have been imported, provided the same are remaining on board the vessel, until the expenses so incurred shall have been paid to such person as the Commissioners of the Customs shall

⁽¹⁾ In addition to 14 working days, allowed for vessels discharging their cargoes, it is the practice to allow also the two Sundays, as well as the day of reporting, and the day of clearing the vessel.—B. O. to Yarmouth, No. 357, Nov. 22nd, 1848.

After the expiration of 14 days, notice is to be sent to the owners and master of the vessel, apprising them that they will be held responsible for payment of the officer's expenses; but they are not to be called upon for payment, except in cases where there may have been unnecessary delay in the delivery of cargoes.—G. O. $\frac{95}{1845}$ and $\frac{123}{1846}$.

The circumstances under which a vessel's cargo may be worked, before and after the legal hours, will be found in the Miscellaneous Orders, under the head "Vessels."

appoint; and in all cases where the goods shall have been put out of the vessel, the person or persons in whose names the same shall have been entered, shall pay to the person so appointed all such expenses as may have been so incurred by such officer; and such goods shall and may be detained until such expenses shall have been paid; and if not paid within *one month* after demand made in writing of such person or persons by any officer of the Customs, the same shall and may be sold, and the proceeds applied first to the payment of freight and charges, next of duties, next of the officer's expenses, and of the charges attending the seizure and sale of such goods, and the overplus (if any), shall be paid to the proprietor.—8 and 9 Vict. cap. 86, s. 17.

Bills of entry to be delivered.—Persons entering goods inwards (whether for payment of duty or to be warehoused, or whether such goods be free of duty), must deliver to the Collector or Controller a bill of the entry⁽¹⁾ of such goods fairly written, or fairly written in part and fairly printed in part, IN WORDS AT LENGTH, expressing the name of the ship, and of the master of the ship in which the goods were imported, from whence brought, and the description and situation of the warehouse, if to be warehoused, and the name of the person entering the goods, the number and description of the respective packages, and in the margin, the marks and numbers of such packages; and shall pay down any duties payable, and such person shall deliver at the same time two or more duplicates, as the case may require, of such bill, in which all sums and numbers may be expressed in figures, arranged in such form and manner, and the number of such duplicates shall be such as the Collector and Controller shall require; and such bill being duly signed by the Collector and Controller, and transmitted to the landing-waiter, shall be the warrant to him for the landing and delivering such goods.—S. 18.

Unauthorised persons not to be permitted to make entries.—Every person who shall make or cause to be made any such entry inwards of any goods not being duly authorised thereto by the proprietor or consignee of such goods, shall, for every such offence, forfeit the sum of 100*l.* Provided always, that no such penalty shall extend to any person acting under the directions of the several Dock Companies or other authorised corporate bodies.—S. 19.

Entry not valid, unless agreeing with manifest, &c.—No entry, nor any warrant for the landing of any goods, or for

⁽¹⁾ See "*Entries*" in *Miscellaneous Orders*.

the taking of any goods out of any warehouse, shall be deemed valid, unless the particulars of the goods and packages correspond with those purporting to be the same, in the ship's report, and in the manifest where required, and in the certificate or other document where required, nor unless the goods shall have been properly described in such entry; and any goods taken or delivered out of any ship or warehouse, or for the delivery of which, or for any order for the delivery of which from any warehouse, demand shall have been made, not having been duly entered, shall be forfeited.—S. 20.

Goods at value.—If the goods shall be charged to pay duty according to the number⁽¹⁾, measure, or weight thereof, such number, measure, or weight must be stated in the entry; if according to the value, such value must likewise be stated in the entry, and affirmed by the declaration of the importer or his known agent, written upon the warrant of entry, and attested by his signature;⁽²⁾ and if the goods in such entry be chargeable at the option of the officers of Customs, either according to the number, measure, or weight thereof, or according to the value thereof, then, as well such numbers, measure, or weight, as also such value, shall be in like manner stated in the entry⁽³⁾, and attested; and if any person make such declaration, not being the importer or proprietor of such goods, nor his agent duly authorised by him, such person shall forfeit 100*l.*—S. 21.

Goods undervalued.—If, upon the examination of any goods entered to pay duty according to the value thereof, it shall appear to the officers of Customs that such goods are not valued according to the true value thereof, it shall be lawful for such officers to detain and secure such goods, and within seven days⁽⁴⁾ from the day on which the goods shall be finally

(1) In all cases where the merchant is unable to specify the exact number or quantity of taleable goods contained in the packages, he is at liberty to pass a warehousing entry for such goods without specifying the quantity or number, in the same manner as is now practised with respect to all other descriptions of goods.—B. M. 12th Nov., 1834, and 27th Feb., 1844.

(2) See Declaration No. 19, p. 30.

(3) In cases in which any articles shall have been undervalued, or entered under a wrong denomination, and the difference of duty shall not exceed 10*l.*, the Collector and Controller, after full inquiry, may permit the entry to be amended, on proof being adduced that no fraud had been intended, taking a deposit not exceeding 2*l.*, to abide the Board's decision.—G. O 21st Nov., 1841.

(4) The question having been submitted to the Solicitor of Customs, *whether Sunday should be excepted in reckoning the seven days for taking goods for undervalue*, it was decided, that the intervening Sunday *must be counted*.—B. O. 17th Feb., 1849.

examined by the proper officers by virtue of a duty-paid entry, if it be in England, or within ten days from such last-mentioned day, if it be in any port in Scotland, Ireland, or the Isle of Man, to take such goods for the use of the Crown; and if a different rate of duty shall be charged upon any goods, according as the value of the same shall be described in the entry, to be above or to be below any particular price or sum, and such goods shall be valued in the entry so as to be liable to the lower rate of duty, and it shall appear to the officers of the Customs that such goods, by reason of their real value, are liable to the higher rate of duty, they may, in like manner, take such goods for the use of the crown; and the Commissioners of her Majesty's Customs shall thereupon, in any of such cases, cause the amount, together with an addition of 10*l.* per centum thereon, and also the duties paid upon such entry, to be paid to the importer or proprietor of such goods in full satisfaction for the same, and shall dispose of such goods for the benefit of the Crown; and if the produce of the sale shall exceed the sums so paid, and all charges incurred by the Crown, one moiety of the overplus shall be given to the officer or officers who had detained and taken the goods; and the money retained for the benefit of the Crown shall be paid into the hands of the Collector of the Customs, with the knowledge of the Contrroller, and be carried to account as duties of Customs.—S. 22.

Free goods—Value to be stated on entry.—And whereas it is expedient that correct accounts may continue to be taken of the value of the imports of certain goods upon which duty has hitherto been charged according to the value thereof, but upon which goods the duties have been repealed, be it enacted, that upon the entry inwards of any such goods, the value thereof shall be stated in the entry, and shall be affirmed by the declaration of the importer or his agent, and if such declaration be false, the person signing the same shall forfeit a sum not exceeding 20*l.*; and it shall be lawful for the officer appointed to examine such goods, to call for the invoice, bills of parcels, and such other documents relating thereto, as he may think necessary for ascertaining the true value of the same.—S. 23.

True account of free goods to be rendered within 24 hours.—The owner or consignee of all goods free of duties imported into the United Kingdom from parts beyond the seas shall within 24 hours after the due entry and landing of such goods deliver to the principal officer of Customs at the port of discharge, a true account of all such free goods so landed, and in default thereof shall forfeit 5*l.*—13 and 14 Vict. cap. 95, s. 4.

Goods damaged.—On all goods, except goods paying duty at value, and except the following goods, viz. :—

Cantharides,	Opium,
Cocoa,	Oranges,
Coculus Indicus,	Pepper,
Coffee,	Raisins,
Corn, Grain, Meal or Flour ⁽¹⁾ ,	Sugar,
Currants,	Tea,
Figs,	Tobacco,
Guinea Grains,	and
Lemons,	Wine,
Nux Vomica,	

receiving damage during the voyage, an abatement of the duties will be allowed in proportion to the damage, on proof being made by declaration ⁽²⁾, that such damage was received after the goods were shipped abroad in the ship importing the same, and before they were landed in the United Kingdom; and provided claim to such abatement of duties be made at the time of the first examination of such goods; but if, on examination of the goods, the officers of Customs shall be incompetent to estimate such damage, or if the importer be not satisfied with the abatement made by them, the Collector and Controller shall choose two indifferent merchants experienced in such goods, who shall examine the same, and subscribe a declaration ⁽³⁾, stating in what proportion such goods are lessened in their value by reason of such damage, and thereupon the officers of Customs may make an abatement ⁽⁴⁾ of the duties according to the proportion of damage so declared.—S. 30, 31, and 32.

⁽¹⁾ 13 and 14 Vict. cap. 95, s. 7.

⁽²⁾ See Declarations Nos. 8 and 9, pp. 28 and 29.

⁽³⁾ See No. 10, p. 29.

⁽⁴⁾ In cases of allowance for damage, where the duty on the proportions adjudged shall not exceed 10l., the same may be allowed by the Collector and Controller, by the usual certificate of damage.

And in cases where an allowance shall have been certified by the landing officers, as proper to be made for increase of quantity in goods imported, from having become mixed with salt water, or extraneous matter, during the voyage, and where the duty on the proposed allowance shall not exceed 10l., the Collector and Controller may direct the same to be deducted from the landing account.—G. O. 20th Nov., 1841.

When damaged goods are duty paid, the allowance is to be returned by certificate; but if warehoused, by a deduction on the warrant for home consumption.—G. O. 25th May, 1827.

No claim for abatement of duties will be allowed unless made in writing within four days from the first examination of the goods, and while they remain in the custody of the officers.—B. M. 3rd Jan., 1829.

See Waterside Practice for more detailed proceedings, and for form of Damage Claim."

Goods entered by bill of sight. ⁽¹⁾—If the importer of goods or his agent cannot, for want of full information, make a perfect entry, and shall declare before the Collector or Controller to the truth thereof, it shall be lawful for the Collector or Controller to receive an entry by bill of sight for the packages by the best description which can be given, and thereupon grant a warrant, in order that the same may be provisionally landed and examined by such importer in presence of the proper officers; and within three days after the landing thereof, the importer shall make a full and perfect entry thereof, and shall either pay the duties thereon, or shall duly warehouse the same; and in default of perfect entry within three days, such goods shall be taken to the Queen's warehouse, and if the importer shall not, within one month after, make a perfect entry thereof, and pay the duties on such part as can be entered for home use, together with the charges of removal and of warehouse rent ⁽²⁾, such goods shall be sold for the payment of such duties (or for exportation, if they be such as cannot be entered for home use, or shall not be worth the duties and charges), and for the payment of such charges; and the overplus, if any, shall be paid to the importer or proprietor.—S. 24 and 25.

Deposits for duty.—On entry by bill of sight ⁽³⁾, a deposit shall be made in sufficient amount to cover the duties payable

(1) REGULATIONS TO BE OBSERVED IN ISSUING BILLS OF SIGHT.

No bill of sight is to be granted upon the application of an agent or clerk to an importer, unless upon production of his employer's authority for making such application.

In all cases where a bill of sight is granted, the proper officers are to make an accurate and complete examination of the goods landed by virtue thereof, by opening the packages and by turning out, where practicable, the contents of every package.

Entries for goods landed under bills of sight which are not endorsed upon the sight itself, are to be headed with the words "In part of Sight," or "In full of Sight," as the case may be, to distinguish them from prime entries, care being taken that perfect entry be made within three days.—B. O. 6th Feb., 1818, and 11th Oct., 1833. See also B. M. 26th Nov., and 24th Dec., 1842.

(2) For rent-charge on goods deposited in the Queen's warehouse.—See "*Rent*," in Index.

(3) When a deposit has been made for goods entered by bill of sight, and no question can afterwards possibly arise as to the rate or amount of duty chargeable thereon, the goods may be delivered either on the whole or in part, provided the deposit made be sufficient to cover the duty due; but no deposit is to be returned at the time of passing the perfect entry, until the same has been examined by the landing officer, and his certificate obtained upon the sight, of there being no objection to the return of the deposit.—G. O. 2nd Nov., 1826.—See also "*Deposits*," in Miscellaneous Orders.

This order is not contravened by the 27th and 28th sec., 8 and 9 Vict. c. 86, and the officers to govern themselves accordingly, taking care, that

on the goods intended to be landed or examined thereby; and the importer or his agent shall make and subscribe a declaration that he has not any reason to believe that the duties on the goods will amount to more than the sum deposited; and if the sum so deposited shall not be equal in amount to the duties payable upon all the goods contained in any single package landed or examined thereby, no part shall be delivered until a perfect entry or entries is or are made for the whole of the goods contained in such package.—S. 26 and 27.

Disputed duty.—When disputes arise as to the proper duty payable upon goods, the importer shall deposit the amount demanded, which shall be taken as the proper duty, unless an action be brought within three calendar months in one of her Majesty's Courts of Law, to ascertain what amount is due; and upon payment of such deposit and passing a proper entry the goods shall be delivered.—12 and 13 Vict. cap. 90, s. 5.

Bill of sight to be endorsed.—Before any such goods shall be delivered, the importer or his agent shall endorse upon the bill of sight a particular account thereof, to which he shall affix his signature and place of abode, with the date of making such endorsement.—8 and 9 Vict. cap. 86, s. 28.

Goods concealed—forfeited.—Where any package or parcel shall have been landed by bill of sight, and any goods or other things shall be found in such package or parcel concealed in any way, or packed with intent to deceive the officers of the Customs, as well all such goods and other things, as the package or parcel in which they are found, and all other things contained in such package or parcel, shall be forfeited.—S. 29.

before goods be delivered out of their custody, the importer or his agent endorse on the sight a particular account thereof, and affix his signature, with place of abode and date of making the endorsement, as required by the 28th sec. of the Act above cited; and that the officers do also, before delivery, certify the correctness of the same, affixing their signatures and the date thereto.—G. O. ⁴⁰₁₈₄₆.

With the view of affording facility to the trade in ascertaining the quality of sugar when imported, the importers may be allowed to land the sugar under a warehousing bill of sight, on a deposit of 5*l.* being made in each case, to secure the passing of a perfect entry, within the period prescribed by law.—B. M. 31st July, 1847.

Goods entered by bill of sight, or which are subject to *ad valorem* duties, may not be removed from the importing vessel without being accompanied by a *tide waiter*.—B. M. 30th May, 1829.

The nature of a sight entry is further treated of and fully exemplified in the "Waterside Practice."

Certificate of clearance. (1)—No goods shall be entered as being of or from any British Possession abroad (if any benefit attach to such distinction), except the territories subject to the government of the presidencies of FORT WILLIAM in BENGAL, FORT ST. GEORGE, and BOMBAY, respectively, unless the master of the ship importing the same shall have delivered to the Collector or Controller a certificate, under the hand of the proper officer of the place where such goods were taken on board, of the due clearance of such ship from thence, containing an account of such goods.—S. 36.

Certificate of produce (2)—is required before the undermentioned goods can be admitted to entry into the United Kingdom as being the produce of, or imported from a British Possession, viz. :—

SUGAR, COFFEE, COCOA and SPIRITS from any British Possession in America, or from the island of Mauritius.—8 and 9 Vict. cap. 86, s. 38.

SUGAR, RUM and RUM SHRUB, from places within the limits of the East India Company's Charter.—S. 39, and 4 Vict. cap. 8, s. 4.

SUGAR and COFFEE, the produce of any British Possession within the limits of the East India Company's Charter, which shall have been imported into the Cape of Good Hope from the place of its production, and shall have been warehoused at the Cape of Good Hope, and subsequently imported from thence into the United Kingdom.—S. 40.

WINE, from the British Possessions.—S. 41 and 12 and 13 Vict. cap. 90.

(1) Sweetmeats or other trifling articles brought for private use or as presents, from the British Possessions, when not inserted in, or accompanied by proper certificates of clearance, or produce, may be admitted to entry, if the high duty does not amount to 10*l.*, as of the produce of the British Possessions, upon proof of the fact being adduced and payment of the following fines :—

SCALE OF FINES.					
If the foreign duty be 10 <i>s.</i> and under £1, a fine of 2 <i>s.</i> 6 <i>d.</i>					
"	"	£1	"	2	" 5 0
"	"	2	"	3	" 7 6
"	"	3	"	5	" 10 0
"	"	5	"	10	" 20 0

G. O. 20th November, 1841.

(2) If the certificate of produce for goods of the above description be wanting, on application to the Board of Customs, the goods will be admitted at the low duty, on bond being given to produce the same.—See *Declarations Nos. 13 and 14, p. 29.*

TIN, imported into the United Kingdom as the produce of, and imported from the British Possessions in India.

Goods from the Channel Islands, and the Isle of Man.—S. 43.

Returned Goods may be entered by Bill of Store, if they have not changed hands ⁽¹⁾.—It shall be lawful to re-import into the United Kingdom from any place, in a ship of any country, any goods (except as hereinafter mentioned) which shall have been legally exported from the United Kingdom, and to enter the same by bill of store, referring to the entry outwards and exportation thereof, *provided the property has not changed hands, and that such re-importation takes place within six years* from the date of exportation; and if the goods so returned be foreign goods, which had before been legally imported into the United Kingdom, the same duties shall be payable thereon as would at the time of such re-importation be payable on the like goods, under the same circumstances of importation as those under which such goods had been originally imported; or such goods may be warehoused.

Provided that the several sorts of goods set forth in the following table shall not be re-imported for *home use* upon the ground that the same had been legally exported, but shall be deemed foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom.

Table of Goods referred to.

Corn, Grain, Meal, Flour, Malt and Hops ⁽²⁾.

Goods for which any bounty or any drawback of Excise had been received on exportation, unless by special leave of the Commissioners of Customs and on re-payment of such bounty or drawback.

All goods for which a bill of store cannot legally be issued, except small remnants of British goods, by special permission of the Commissioners of Customs, upon proof to their satisfaction that the same are British, and had not been sold.

Provided also that tobacco, re-imported by bill of store, shall be subject to all the restrictions imposed by law upon tobacco imported into the United Kingdom, and shall be liable to forfeiture if imported contrary to such restrictions.—S. 33.

⁽¹⁾ *The method of taking out a bill of store will be found in the "Water-side Practice."*

⁽²⁾ *Tes excluded from this table by 13 and 14 Vict. cap. 95, s. 11.*

Falsifying documents.—If any person shall falsify any entry, warrant, cocket, or transire, or other document for the unlading, lading, entering, reporting or clearing of any ship, or for the landing or shipping of any goods, stores, baggage, or article whatever, or shall by any false statement procure any writing or document to be made for any of such purposes, every person so offending shall forfeit 200*l.* for each offence.—S. 141.

Authority of an agent may be required.—Whenever any person shall make any application to any officer of the Customs to transact any business on behalf of any other person, it shall be lawful for such officer to require of the person so applying to produce a written authority from the person on whose behalf such application shall be made, and in default thereof he may refuse to transact such business ⁽¹⁾.—S. 142.

Agents to be licensed.—It shall not be lawful for any person to act as agent for transacting business in the port of London, which shall relate to the entry or clearance of any ship, or goods, or baggage, unless authorised so to do by the Commissioners of Customs, who are empowered to require bond in the sum of 1000*l.* for the good conduct of such person, and his clerks acting for him. But such bond shall not be required of one of the sworn brokers of the city of London. If any person shall act as such agent, not being licensed, or if any person shall be in partnership in such agency with a person not licensed, he shall for every offence forfeit 100*l.*—S. 158.

Treasury may revoke agent's license.—The Lords of the Treasury may revoke any such license, and after a copy of an order to that effect shall have been delivered to such person, or to his clerk, or have been left at his usual place of abode or business, such license shall be void.—S. 159.

Not to extend to clerks or servants of individuals.—Nothing herein contained shall extend to prevent the clerk or servant of any person or persons in co-partnership from transacting any such business on account of such person or persons without such license, provided such clerk or servant shall not transact any such business for any other person.—S. 160.

⁽¹⁾ Every person who shall make any entry inwards of goods, not being duly authorised so to do by the proprietor or consignee, shall forfeit for every such offence 100*l.*, but no such penalty shall extend to any person acting under the directions of the several dock companies, or other corporate bodies, authorised by law to pass entries.—8 and 9 Vict. cap. 86, s. 19.

Agents may appoint clerks to act for them.—Any such agent or agents in co-partnership may appoint any person without license to be his or their clerk in transacting such agency. But no person shall be admitted to be such clerk to more than one agent or co-partnership of agents, nor until his name and residence, and the date of his appointment, shall have been indorsed on the license of every such agent and signed by him, and witnessed by the signature of the Collector and Controller of Customs, unless such person shall have been appointed, with consent of the Commissioners of Customs, before the commencement of this Act.—S. 161.

Treasury may extend regulations to other ports.—It shall be lawful for the Lords of the Treasury by their warrant, to be published in the London or Dublin Gazette, to extend the regulations hereinbefore made relating to agents in the port of London, to agents at any other port in Great Britain, or at any port in Ireland.—S. 162.

Stores on board ship.—If any lock, mark, or seal placed upon stores on board ship, or upon goods taken from the warehouse as stores for outward-bound ships, by the proper officers of Customs, be wilfully opened, altered, or broken, or if any such stores be secretly conveyed away while the ship remains in the port of arrival, or before she shall arrive at any other port of the United Kingdom to which she may be about to proceed, the master shall forfeit 20*l.*—12 and 13 Vict. cap. 90, s. 5.

Goods for drawback, bounty, or from the warehouse for exportation, shall be carried or water-borne only by licensed lightermen and carmen.—8 and 9 Vict. cap. 86, s. 102. Unlicensed persons so acting liable to forfeit 20*l.* for each offence.—12 and 13 Vict. cap. 90, s. 11.

Bonds taken by the collectors and controllers of Customs may be cancelled after the expiration of three years from the date thereof, or from the time limited for the performance of its conditions, provided no prosecution shall have been commenced thereon.—S. 14.

REGULATIONS

AS TO

PASSENGERS' BAGGAGE ⁽¹⁾.

The attention of passengers arriving from the Continent is drawn to the following regulations respecting the examination of baggage.

Attendance is given at the different baggage warehouses in London, as follows:—

Fresh Wharf, The Custom House, St. Katherine's Wharf, Blackwall,	}	From the 1st March till the 31st October, from 8 o'clock, A.M. until 7 o'clock, P.M.; and from 1st November till 28th February, from 9 o'clock, A.M. until 5 o'clock, P.M.
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At the outports where Post-office packets are stationed, or passage vessels employed, from 8 o'clock, A.M., until 8 o'clock, P.M., throughout the year, in case the arrival of any vessel with passengers shall render such attendance necessary. Also, where dispatch may be required on the arrival of ambassadors, foreign ministers, officers charged with public dispatches, Queen's messengers, and other persons in the employ of Government, the proper officers are to give immediate attendance at all times, and, when necessary, the like attendances are to be given upon the departure of any vessel with passengers.

In the event of vessels arriving with passengers when the examining officers are not in attendance, the Tide Surveyor, being the visiting officer to the ship, will examine any trifling

⁽¹⁾ Small quantities of silk and other goods brought by passengers from the Continent with their baggage, and intended to be removed to Liverpool, where the parties may embark for America, may be sent to that port, under seals of office, instead of under the warehousing regulations, as at present, provided the duty on such goods does not exceed 5*l.* in each case, and that bond be given for the due delivery thereof to the Customs, it being understood that the indulgence is to be confined to packages of baggage, and to be considered *as not applicable* to assorted cases of French millinery.
 —B. M. 15th March, 1848.

quantity of wearing apparel only, and deliver the same to such passengers as may require it.

After all the baggage shall have been landed, those passengers having only single packages will be entitled to have them first examined; the remaining passengers will then be called into the examination-room in rotation, according to the list furnished by the captain; therefore, to ensure regularity, passengers should see that their names are properly inserted therein.

All wearing apparel, and articles not subject to duty, after being examined, will be immediately delivered, provided the apparel has been worn, and not made up for the purpose of being introduced into this country without payment of the proper duties.

When passengers have no articles liable to duty, it will not be necessary for them to incur the expense of employing an agent to clear their baggage, as the same will be examined without any expense whatever on account of such examination by the proper officers of the Customs.

Dutiable articles (not being merchandise) will be delivered to passengers immediately after examination, on the amount of duties due thereon being deposited with such accredited person in the several baggage warehouses as may be authorised to receive the same, and also a small sum for passing the entry (except at Folkestone and Ramsgate, where the latter charge is not made by the clerk to the South Eastern Railway Company); passengers may, however, pass their own entries, or employ their own agent, but this course will be attended with delay, as no credit can be given in such cases.

Books, Plate, or other Articles upon which drawback might have been received, will be delivered, on the declaration of the passenger that no drawback was received thereon. In cases where articles (not being merchandise) are liable to duty, and the proprietors do not wish to clear the same, or where the goods are prohibited, such proprietors will be allowed either to abandon them or to leave them in the Queen's warehouse for a period of six months, in order to give them an opportunity of taking them back without payment of duty.

These regulations are to be confined to cases where there is no improper proceeding, or attempt to unship or land articles without the knowledge of the officers. All goods so unshipped or landed, and all articles found concealed or made up in any way, in order to deceive the officers, will be forfeited, together with the goods packed with them; and every person con-

cerned in such transactions will be liable to a penalty of 100*l.* or treble the value of the goods.

If it shall appear that any *Licensed Agent* has charged parties for Customs' duties, or other disbursements, more than he has actually paid, the Board will take measures for withdrawing his license, and for putting his bond in suit.—B. O. 24th Dec., 1847.

Ambassadors' Baggage.—Her Majesty's Ministers, when *returning from their missions*, are to be treated with the usual respect. The practice is to examine two or three in proportion to every ten packages of their baggage; and, regard being had as to what part of the world they may come from, the following may be allowed:—A tun of wine for every ambassador, and half a tun for every minister of inferior rank, together with wearing apparel, furniture, glass, china, books, papers, pictures, equipages, or other articles, such as personages of the high rank of ambassadors may be supposed to require for domestic purposes, and from long standing courtesy. A few gallons of spirits, wax candles, tea and sugar, or chocolate, in small quantities. The extent of the privilege is six months from its date, and proof required that the packages are the property of an ambassador, by his signature being affixed to a list of the number as well as the contents of each package. All articles belonging to ambassadors, &c., subject to excise survey, are not to be delivered without an Excise permit, or being accompanied by a Customs or Excise officer to their place of destination.—B. O. 27th Jan., 1831.

The foregoing privileges do not apply to ambassadors and ministers coming to this country on leave of absence, but only to such personages on *finally* returning from their posts.—T. O. 17th Oct., 1848.

Brokers or Agents are required to produce authority previous to taking out a baggage sufferance.—B. O. 17th March, 1813.

Tide Surveyors may examine and deliver small quantities of wearing apparel only, from on board the vessel.—B. O. 25th November, 1837.

All merchandise brought with baggage is liable to seizure; such goods must be regularly reported and entered, and the regulations of the law, in all respects, strictly complied with. If any passenger shall, upon being questioned by the proper officer of Customs, deny that he or she has any goods liable to duty in his or her possession, and such goods be subsequently discovered, they will be liable to seizure, and the passenger to a penalty of treble the value thereof.—B. O. 24th Dec., 1847.

Letters found in the baggage of passengers to be sent to the Post-office; letters of credit and personal introduction to be returned to the passenger.—B. O. 19th July, 1838.

Foreign Newspapers brought in the baggage of passengers, if bound, to be charged with duty as goods manufactured; but if unbound, are free of duty.—G. O. 29th April, 1829.

A Pair of Pistols.—A Single Rifle, or a Single Fowling-piece brought by a passenger with his baggage, may be delivered *duty free*, upon declaration that the same is for private use only.—B. O. 23rd Sept., 1829, and G. O. 1846.

Fowling-pieces, the property of parties returning home from abroad, may be delivered *duty free*, upon declaration that they are of British manufacture, &c.—B. O. 22nd July, 1835.

British-built Carriages actually in use by passengers as their travelling-carriages, may be passed *duty free*.—B. M. 29th Aug., 1837.

Old British Plate brought to this country by persons who had taken it with them abroad may be delivered *duty free*, on the usual declaration ⁽¹⁾ being made and the landing officers being satisfied of the facts.—G. O. 1844.

Trifling Articles of Silk, and small quantities of leather gloves found in the baggage of passengers landing from the Continent are to be admitted to entry for private use, on the usual declaration to that effect being made.—B. M. 7th Aug., 1833.

Articles of trifling value, in the Baggage of Passengers from the British Possessions, unaccompanied by certificates of clearance, where the high duty on the articles may not exceed 10s., and the principal landing officers are satisfied that the goods are imported from a British Possession, and are intended for private use, may be delivered at the low duty.—B. M. 7th Aug., 1844.

Duties not to be charged on any quantity less than a *pint* of ordinary drinkable spirits of whatever strength; or *half-a-pint* of *Eau-de-Cologne*, or other cordial water, or any medicated or perfumed spirits or liquors, imported for private use.—G. O. 25th Oct., 1820.

Cigars or Manufactured Tobacco under the weight of half-a-pound in the baggage of passengers, not frequent visitors, may be delivered *duty free*. On half-a-pound and upwards, duty upon the whole weight to be charged.—G. O. 1850.

(1) See Declaration, No. 2, p. 27.

Passengers from the Continent or other short voyages, will be permitted to enter any quantity of *Cigars under 3 lbs. weight*; from the East or West Indies, or other distant voyages, any quantity *not exceeding 7 lbs. weight*.—G. O. 14th Jan., 1837.

Passengers may enter for home use, as surplus stores, any quantity of *unmanufactured tobacco not exceeding 9 lbs. in weight*, without special application to the Board.—G. O. 18³⁴/₄₆.

To prevent *Books, Maps, and Musical Instruments*, the property of individuals, being charged with duty more than once, the proprietor shall, on each re-importation, make declaration ⁽¹⁾ that the duties were paid thereon on their original importation, or that he purchased them in this country, in a fair way of trade: that such are the same he exported from hence, and are now brought back for his private use, and not for sale in this country.—T. O. 3rd Oct., 1818, and B. M. 28th Jan., 1833.

Baggage unaccompanied, when examined by a sight entry, may be delivered, upon a proper endorsement on the sight being made and certified by the examining officer.

Religious Vestments—Books—Professional Instruments, &c.—The Board of Customs having had under consideration the practice of Passengers from the Continent applying for the delivery, duty free, of such articles as silk vestments for religious purposes, foreign religious books, professional instruments, and others, intended for purposes of religion, private or professional use, or having been previously in constant use by the parties; and considering it expedient to adopt some general regulation, have resolved, that they will not in future comply with applications of this nature, unless as respects any trifling article which may be clearly shown to the Board's satisfaction to be necessary to enable the party to follow any particular profession, such as a flute, or violin, or surgical instruments; and that the article is *bonâ fide* the property, and has been in the constant use of the party in the ordinary exercise of his profession.—B. M. July, 1828.

Religious Vestments.—Their admission, *duty free*, to be strictly confined to cases where they are *bonâ fide* the property of a clerical functionary (without regard as to what persuasion he may belong), and imported by himself *for his own use*, in the performance of religious duties—a personal certificate ⁽²⁾ to that effect must be required on all occasions where such remission of duty may be applied for.

⁽¹⁾ See Declaration, No. 1, p. 27.

⁽²⁾ See Declaration, No. 6, p. 28.

It was not the intention of my Lords that *any vestments* should be introduced duty free without a special order from *this* Board.—T. O. 16th Sept., B. O. 21st Sept., 1835.

With regard to *Sacramental Plate, &c.*, my Lords do not think it advisable to establish any general rule, and would not feel inclined to remit the duties on such articles, except in cases of a special nature.—T. O. 3rd, B. O. 9th June, 1831.

Pictures, Sketches and Drawings, brought from the Continent and accompanied by the proprietor, are to be admitted free of duty, upon a declaration⁽¹⁾ of the proprietor that the same were wholly executed by him for his amusement, and are not intended for sale in this country.—T. O. 5th August, 1817.

Baggage of *Master, Mate, Surgeon or Steward*, of a vessel, except small quantities in an emergency, is to be examined at the regular baggage warehouse.—B. M. 21st Jan., 1848.

All packages of baggage landed by "*Sufferance*," and all returned goods landed by "*Bill of Store*," at the legal quays, are to be forwarded to the Queen's warehouse for security of the duties, when not cleared within six working days from the examining floor of the station at which they may have been landed.—B. M. 6 Aug., 1850.

If any *officer, clerk, or other person* acting in any office or employment in H. M. Customs shall take or receive *any fee, perquisite, gratuity, or reward*, whether pecuniary or of any other sort or description whatever, directly or indirectly, from any person (not being a person duly appointed to some office in the Customs), on account of anything done or to be done by him in any way relating to his said office, except such as he shall receive under any order of the said Commissioners, every such officer so offending shall on proof thereof be dismissed from his office; and if any person (not being a person duly appointed to some office in the Customs) shall give, offer, or promise to give any such fee or reward, such person shall for every such offence forfeit the sum of 100l.—8 and 9 Vict. cap. 85, s. 8.

(1) See Declaration No. 15, p. 30.

DECLARATIONS (1).

DECLARATIONS REQUIRED TO BE MADE ON THE ENTRY OF CERTAIN ARTICLES.

(1).

For Foreign Books, Maps, and Musical Instruments, re-imported.

I, J. P., do hereby declare that the foreign books (*maps, or musical instruments, as the case may be*) were purchased by me in this country, in a fair way of trade (*or that the duties were paid thereon on their original importation, as the case may be*), that they are the same as were taken by me from this country, and are now brought back by me for my own private use, and not for sale.

Signed and declared before me (2),
this day of .

J. P.

(2).

For old British Plate re-imported.

I, W. B., do hereby declare that I took the old British plate above mentioned from this country for my own private use abroad, that it still remains my property, and has not been sold or disposed of to any other person, and that no drawback was received thereon.

W. B.

(3).

For English Books re-imported.

I, C. D., do hereby declare that the English books herein referred to were taken by me from this country on a former

(1) If any declaration required to be made by any act relating to the Customs, or to trade or navigation (except declarations to the value of goods), be untrue in any particular, or if any person required to answer questions put to him by the officers touching certain matters, shall not truly answer them, he shall forfeit over and above any other penalty to which he may become subject, the sum of 100*l.*—8 and 9 Vict. cap. 86, s. 143.

(2) This to be stated at the foot of each declaration.

occasion, and that no drawback was received thereon, and that they were, and still are, my property.

C. D.

(4).

For Clocks and Watches imported.

I, E. F., do hereby declare that at the time I purchased the within-mentioned clock (or watch), I was entirely ignorant of the law requiring the maker's name to be on it, and that the clock (or watch) in question is imported for my own private use, and not by way of merchandise.

E. F.

(5).

For empty Barrels, Casks, or other Packages returned.

I, G. K., do hereby declare that the empty barrels (*casks or glass bottles, as the case may be*) above mentioned are of British manufacture, were formerly exported by me with merchandise, and are now returned as my property.

G. K.

(6).

For Vestments belonging to Clerical Functionaries.

I, T. C., do hereby declare that the vestment above mentioned is imported by myself, for my own use in the performance of my religious duties as a clerical functionary.

T. C.

(7).

For Fowling-pieces of British Manufacture.

I, X. Y., do hereby declare that the fowling-piece above mentioned is of British manufacture, and was taken by me from this country, on a former occasion, and is now returned my private property.

X. Y.

(8).

For damaged Goods, by the Captain.

I, G. H., do hereby declare that the ——— above mentioned is damaged and lessened in its true value by means of some unavoidable accident which happened to the same during the voyage, and after such ——— was shipped and laden in foreign parts on board the above ship, myself being the Master thereof, and importing the same, and before such ——— was unshipped or discharged from the vessel.

G. H.

(9).

For Importer of damaged Goods.

I, J. K., Importer, do hereby declare that the _____ within mentioned, when shipped at _____ was sound and in good condition, to the best of my knowledge and belief.

J. K.

(10).

For Merchants called in to survey damaged Goods.

L. M. and N. P., of London, Merchants, having viewed and examined the _____ within mentioned, imported by _____ in the ship _____ from _____; and they being experienced in the nature and value of the said goods, do hereby certify and declare, that they have received damage by salt water or otherwise, and are lessened in their true value ⁽¹⁾, and that they are in no way interested in the said goods.

L. M.

N. P.

(11).

For the Proprietor of Goods for private use.

I, J. T., do hereby declare that the _____ above mentioned is (or are) imported for my own private use, and not by way of merchandise.

J. T.

(12).

For Consignee, not Proprietor.

I, J. S., do hereby declare that the goods above mentioned have been consigned to me for and on account of _____.

J. S.

(13).

For Master's Certificate of Produce.

I, W. D., do hereby declare that this certificate was received by me at _____, where the goods were taken on board, and that the goods imported in my vessel are the same as mentioned therein.

W. D.

(14).

For Importer's or Consignee's Certificate of Produce.

I, T. C., Importer (or for self and Partners, the Importers) of the goods within mentioned, do hereby declare that this certificate was transmitted to me (or to us) from _____, where the said goods were taken on board; and that the goods consigned to me (or to us) and imported in the _____, are the same as are mentioned therein.

T. C.

(1) State proportion of damage.

(15).

For Paintings, Sculpture, &c., executed by a British Artist.

I, M. A., do hereby declare that the ——⁽¹⁾ within referred to was (or were) wholly executed by me for my own amusement, and not for sale in this country.

M. A.

(16).

For old Copper Utensils, from the British Possessions.

I, O. P., do hereby declare that the old worn-out copper or pewter utensils (as the case may be) have been used at the estate of ——, in the island of ——, that they are consigned to me on account of the owners of that estate, and that I verily believe them to be of British manufacture.

O. P.

(17).

For Proprietor of returned Goods.

I, W. R., Importer of the goods above mentioned, do hereby declare that they are⁽²⁾ the same as are mentioned in the foregoing certificate; and that I was the proprietor thereof at the time of exportation and of importation, and that the same have not been sold or disposed of to any other person.

W. R.

(18).

For Agent or Shipper of returned Goods.

I, J. K., do hereby declare that I shipped the goods above mentioned, for and on account of ——.

J. K.

(19).

For Importer or his Agent entering Goods at value.

I, A. F., of (place of abode), do hereby declare, that I am the importer (or authorised by the importer) of the goods contained in this entry, and that I enter the same (stating which, if a part only) at the sum of ——.

A. F.

(20).

For the Master of a Ship, that the Requirements of the Act 9 and 10 Vict. cap. 100, have been complied with

I, A. B., Master of the ship ——, do certify that all the requirements of the act 9 and 10 Vict. cap. 100, have been duly complied with.

A. B.

(1) Here state whether painting, picture, drawing, sketch, or sculpture.

(2) Insert "of British manufacture," if that should be the case.

THE
CUSTOMS' WAREHOUSING ACT.

(8 and 9 Vict. cap. 91).

4th August, 1845.

Appointment of Warehousing Ports and Warehouses.—The Lords of the Treasury shall appoint the ports in the United Kingdom which shall be warehousing ports ⁽¹⁾, and the Commissioners of Customs shall appoint in what warehouses or places of special security or of ordinary security ⁽²⁾ goods may be warehoused without payment of duty upon the first entry thereof.—S. 2.

(1) A list of the warehousing ports will be found at page 45.

(2) *Warehouses of Ordinary Security.*—1st. Where bonded goods are allowed to be deposited in any part of a stack of warehouses, the whole stack to be in the occupation and under the locks of the Crown.

2nd. The tiles or slates of each roof to be well-pointed internally, the skylights stopped up and the rafters ceiled; and when the floors are continued over a gateway, the same to be ceiled.

3rd. A sufficient number of windows to be made in the building, to supersede, as far as practicable, the necessity of using candles; such windows to be secured by stout iron bars, deeply fixed in the brickwork, and on the ground-floor by shutters made to open internally, with strong hinges thereon, and a cross-bar to each window. All windows opening into private yards or over other buildings, and all superfluous windows, together with the fire-places or chimneys, to be stopped up with brickwork.

4th. The entrances to have strong doors, with screw staples and hasps, each screw secured by a nut, and rivetted on the inside, to prevent the fastenings from being drawn; and such doors shall open into the street, or other public way.

5th. The capsterns of such warehouses to be separated from the rooms by well-boarded partitions, nailed on the inside.

6th. When any such warehouse is submitted for approval, the officer, in addition to the foregoing particulars, is also to report whether there are any windows which overlook the roof of the warehouse proposed; and if so, transmit the plan of the building, showing its relative situation, and state how far, in his opinion, the security of it is thereby diminished.—B. O. 25th Aug., 1825.

Warehouses of special security ⁽¹⁾.—Warehouses of special security to be so stated on their appointment; warehouses connected with wharfs and within walls, and being appointed to be legal quays, shall, without any order of the Commissioners of Customs, be warehouses for the purposes of this act for all goods landed at such wharfs or quays at any port appointed to be a warehousing port, and all such warehouses shall be warehouses of special security.—S. 3.

Warehouses and bonds.—All appointments of warehouses made under the authority of any other act, and all bonds given in respect of goods warehoused, or entered to be warehoused, under any act in force, at the time of the commencement of this act, shall continue in force for the purposes of this act.—S. 4.

Tobacco warehouse and rent.—The Commissioners of Customs shall provide warehouses for tobacco at the ports into which tobacco may be legally imported ⁽²⁾, and the Lords of the Treasury fix the rent ⁽³⁾, which is to be appropriated as duties of Customs.—S. 5.

Warehouse-keeper may give general bond, if willing.—Before any goods shall be entered to be warehoused, in respect of which security by bond shall be required, the proprietor or occupier, if he be willing, shall give general security by bond, with two sufficient sureties, for payment of the full duties ⁽⁴⁾ on all goods that may at any time be therein warehoused, or for the due exportation thereof ⁽⁵⁾; but if such person be not willing to give such general security, the different importers shall, upon each importation, before such goods shall be entered to be warehoused, give such security by bond, with one sufficient surety, in respect of the particular goods im-

(1) *Warehouses of Extra Security*.—A lock is to be placed on the inside of every working door, of every window of the ground floor, and of every window looking into a private yard. The entrance door must be of uniform thickness, and also the window-shutters and working-doors on the ground floor; such doors and shutters are to be likewise lined with sheet iron or strapped with iron; and in such warehouses where the staircases are separated from the rooms by wooden partitions, the partitions are to be strapped with iron in such a manner as to enable the officer to discover whether improper access has been had to the rooms; every aperture or window is to have iron wire-work, not exceeding two inches in the diameter or square, affixed thereto, by being worked into the brickwork, in addition to the iron bars and shutters; and no door is to be allowed to open into a private yard, unless the front or open street-light be insufficient to light the room. . . G. O. 1st December, 1836.

(2) For list of ports into which tobacco may be imported. See p. 6.

(3) For rates of Rent on Tobacco, see "*Rent*," in Index.

(4) As to liability of warehousekeeper, see s. 10.

(5) As to removals, see ss. 25 to 32.

ported, the penalty of such bond being double the amount of the duty to which such goods are subject.—S. 8.

Sale of goods in warehouse.—If any goods lodged in a warehouse shall be the property of the occupier thereof, and shall be *bonâ fide* sold by him; and upon such sale there shall have been a written agreement signed by the parties, or a written contract of sale made by a properly legalised person, and the amount of price stipulated in such document shall have been secured to the purchaser, every such sale shall be valid, although the goods shall remain in such warehouse, provided that a transfer of such goods shall have been entered in a book kept by the officer of the Customs having charge of the warehouse, who is hereby required to keep such book, and to enter such transfers, with the dates, upon application of the owners of the goods, and to produce such book upon demand made.—S. 9.

Stowage of goods in warehouse.—All goods warehoused shall be stowed in such manner as that easy access may be had to every package and parcel, and if the occupier of the warehouse shall omit so to stow the same, he shall for every such omission forfeit the sum of 5*l.*; and if any goods shall be taken out of any warehouse without due entry of the same with the proper officers of Customs, the occupier of the warehouse shall be liable to the payment of the proper duties.—S. 10.

Occupiers to produce goods on demand.—Every occupier of a warehouse shall, upon request being made by any officer duly authorised, immediately produce any goods deposited therein, for the delivery of which he has received no order from the proper officers; and upon every failure so to do, he shall forfeit the sum of 5*l.* over and above the duties to which every parcel of goods not so produced may be liable.—S. 11.

Goods fraudulently concealed, or removed, forfeited.—If any goods warehoused shall be fraudulently concealed in or removed from the warehouse, the same shall be forfeited; and if any importer or proprietor, or any person in his employ, shall by any contrivance fraudulently open the warehouse, or gain access to the goods, except in the presence of the proper officer, such importer or proprietor shall forfeit for every such offence the sum of 500*l.*—S. 12.

Penalty on persons illegally removing goods entered to be warehoused.—If any goods entered to be warehoused shall be illegally removed, or not deposited in a proper place of security, every person who shall be concerned in such removal, or in the concealment of any such goods, or into whose hands and possession any goods so removed shall knowingly come,

shall forfeit either treble the value thereof or the sum of 100*l.*, and such goods shall be forfeited.—S. 13.

Examination of goods, and marking of package.—Within one month after any tobacco shall have been warehoused ⁽¹⁾, and upon the entry and landing of any other goods to be warehoused, the proper officer of Customs shall take a particular account of the same, and shall mark the contents on each package, and shall mark the word “prohibited” on such packages as contain goods prohibited to be imported for home use; and all goods shall be warehoused and kept in the packages in which they shall have been imported, and no alteration shall be made in the packages or packing of any goods in the warehouse, except in the cases hereinafter provided ⁽²⁾. —S. 14.

Goods to be warehoused under authority of the officers of Customs.—All goods entered to be warehoused, or to be re-warehoused, shall be carried into the warehouse under the care or with the authority of the Customs' officer, and in such manner and by such persons, and by such ways, and within such spaces of time, as the officer shall direct, and all goods not so carried shall be forfeited.—S. 15.

Goods to be cleared in seven years—Ships' stores in one year.—All goods which have been warehoused shall be duly cleared, either for exportation or for home use, within *seven years* ⁽³⁾, and all surplus stores ⁽⁴⁾ of ships within one year from the first entry thereof, unless further time be given by the Lords of the Treasury; and all goods not so cleared shall be sold, and the produce applied to the payment of rent and other charges; and the overplus (if any) shall be paid to the proprietor; and such goods when sold shall be subject to all the conditions to which they were liable before such sale, except that a further time of three months from the date of sale shall be allowed to the purchaser for the clearing of such goods from the warehouse; and if the goods so sold shall not be duly cleared from the warehouse within three months, they shall be forfeited.—S. 16.

Goods unclaimed.—Goods warehoused, unclaimed for seven years from the date of importation, of which the owner cannot be found, may be sold by the Commissioners of Customs

(1) As Tobacco cannot be sampled in warm weather without injury to the article, the weighing thereof in certain cases may be deferred.—B. M. 24th Sep., 1846.

(2) See ss. 35, 36, 37.

(3) For explanation, see next section.

(4) See s. 20.

for payment of duties, &c., or failing to produce so much, may be destroyed.—12 and 13 Vict. cap. 90, s. 36.

Duty remitted in case of accident in landing or shipping goods.—Any goods entered to be warehoused, or to be delivered from the warehouse, which shall be lost or destroyed by any unavoidable accident, either on ship-board or in landing or shipping the same, or in receiving into or delivering from the warehouse, the Commissioners of Customs may remit or return the duties payable or paid on the goods so lost or destroyed.—S. 17.

Duty remitted on goods lost in warehouse by accident.—It shall be lawful for the Commissioners of Customs to remit the duties payable or paid on the whole or any portion of any goods which shall be lost or destroyed by any unavoidable accident in the warehouse, and the duties payable upon the following articles deposited in warehouses of special security, viz., Wines, Currants, Raisins, Figs, Hams, and Cheese, when taken out of the warehouse for home use, shall be charged upon the quantities actually delivered.—S. 18.

Entry for exportation or for home use—Goods permitted as ships' stores.—No goods which have been warehoused shall be delivered from the warehouse, except upon due entry, and under care of the proper officers for exportation⁽¹⁾, or upon due payment of the full duties payable for home use, if they be such goods as may be used in the United Kingdom, or delivered into the charge of the Searchers as stores, and which shall be so shipped without entry or payment of duty for any ship of the burden of 60 tons⁽²⁾ to foreign parts, the duration of which out and home will not be less than 40 days; provided always that such stores shall be borne upon the ship's victualling bill, and shall be shipped in such quantities, and subject to such regulations, as the Commissioners of Customs shall direct.—S. 19.

Stores and surplus stores—Rum.—Rum⁽³⁾ of the British plantations may be delivered into the charge of the Searcher, to be shipped as stores for any ship, without entry or payment of duty; and any surplus stores of any ship, may be delivered into the charge of the Searcher, to be re-shipped as stores for the same ship, or for the same master in another ship, such

(1) See s. 39, as to the delivery of goods for particular purposes: and ss. 42, 43, and 44, as to sugar for refining.

(2) Bonded goods may be shipped as stores on board vessels sailing to the Azores, of not less burden than fifty tons.—G. O. $\frac{86}{1847}$.

(3) See s. 35, as to drawing off rum for stores in warehouse.

rum and such surplus stores ⁽¹⁾ being duly borne upon the victualling bills of such ships; and if the ship, for the future use of which any surplus stores have been warehoused, shall have been broken up or sold, such stores may be so delivered for the use of any other ship belonging to the same owners, or may be entered for payment of duty, and delivered for the private use of such owners, or of the master or purser of such ship.—S. 20.

Duties to be paid on deficiencies.—Upon the entry of any goods to be cleared from the warehouse for home use, the person shall deliver a bill of entry and duplicates, and shall pay the full duties of Customs, according to the quantity first taken of the goods at the examination, without any abatement for deficiency ⁽²⁾, except by this act it is otherwise provided; and if the entry be for exportation or removal to any other warehouse, and the goods be deficient according to the account first taken, the full duties shall be paid ⁽³⁾ before such goods shall be delivered for exportation or removal.—S. 21.

Duties on Tobacco, Sugar, and Spirits.—The duties payable on tobacco, sugar and spirits, taken out of warehouse for home use, shall be charged upon the quantity actually delivered, except that for sugar not in a warehouse of special security, no greater abatement for deficiency shall be made than shall be after the rate of 3 per cent. for the first 3 months, and 1 per cent. for every subsequent month, during which such sugar shall have been warehoused; and also, except that if the spirit (being any other spirits than Rum of the B. P.) shall not be in a warehouse of special security, no greater abatement shall be made than the following, viz.:—

For every 100 gallons hydrometer proof:—	Gallons.
For any time not ex. 6 months	1
„ ex. 6 months, and not ex. 18 months	3
„ ex. 18 months, „ 2 years	5
„ ex. 2 years, „ 2½ years	6
„ ex. 2½ years, „ 3 years	7
For every additional year	2
And at the completion of every additional 6 months ⁽⁴⁾	1

⁽¹⁾ See s. 16, as to limitation of time, for surplus stores remaining in warehouse.

⁽²⁾ See s. 18, as to charging the duties on wines, currants, raisins, figs, hams, and cheese, deposited in warehouses of special security.

⁽³⁾ See ss. 45 and 46, in respect to allowances made on certain goods for natural waste; and s. 22, as to tobacco, sugar, and spirits.

⁽⁴⁾ G. O. 19th April, 1839.

No abatement shall be made in respect of any deficiency of spirits occasioned by leakage, in whatever warehouse the same may be, except as by this act is otherwise specially provided.—S. 22.

Goods constructively warehoused ⁽¹⁾.—If, after any goods shall have been duly entered and landed to be warehoused, and before being actually deposited, the importer shall further enter the same, or any part thereof, for home use or for exportation as from the warehouse, the goods so entered shall be considered as virtually and constructively warehoused, although not actually deposited in the warehouse, and may be delivered accordingly.—S. 24.

Goods removed to be re-warehoused ⁽²⁾.—Any goods warehoused in the United Kingdom may be removed by sea or inland carriage ⁽³⁾ to any port in the same in which the like goods may be warehoused upon importation, to be re-warehoused at such other port, and again as often as may be required to any other port, upon twelve hours' notice being given in writing to the warehouse office, specifying the particulars of the goods, by whom warehoused, and to what ports the same are to be removed; and the warehouse officer shall mark the contents on every package and affix the proper seals of office thereto. Tobacco for the use of the navy may be removed by the purser to the ports of Rochester, Portsmouth, or Plymouth, to be there re-warehoused in the name of such purser.—S. 25.

Bond to be given on the removal of goods.—The person removing goods, shall, at the time of entering the same, give bond, with one sufficient security, for the due arrival and re-warehousing of such goods, within a reasonable time with reference to distance ⁽⁴⁾, which bond may be taken by the Collector and Controller either of the port of removal or the port of destination; and if such bond shall have been given at the port of destination, a certificate thereof, under the hands of the Collector and Controller, shall be produced to the Collector or Controller of the port of removal.—S. 27.

(1) For regulations affecting the transhipment of goods, see "*Transhipment*," in Miscellaneous Orders.

(2) The regulations affecting goods removed under bond will be found in the Miscellaneous Orders. See "*Goods removed under bond*," also "*The British Spirits Warehousing Act*."

(3) No Spirits shall be removed from Scotland to England, or from England to Scotland, except by sea.—10 Vict. cap. 23, s. 4.

(4) For limitation of period, see "*Goods removed under bond*," in Miscellaneous Orders.

Discharge of bond.—The bond given shall not be discharged, unless such goods shall have been duly re-warehoused at the port of destination within the prescribed period, or otherwise satisfactorily accounted for, nor until the duties due upon any deficiency shall have been paid, nor until fresh security shall have been given in respect of such goods⁽¹⁾, unless such goods shall have been lodged in some warehouse in respect of which general security shall have been given by the proprietor or occupier, or in some warehouse in respect of which no security is required.—S. 28.

Goods re-warehoused.—Such goods when so re-warehoused may be entered and shipped for exportation, or entered and delivered for home use, and the time when such goods shall be allowed to remain re-warehoused at such port shall be reckoned from the day when the same were first entered to be warehoused⁽²⁾.—S. 29.

Goods virtually or constructively re-warehoused.—If upon the arrival of goods at the port of destination, parties shall be desirous forthwith to export the same or to pay duty thereon for home use, without actually lodging the same in the warehouse, it shall be lawful for the officer of Customs, after all the formalities of entering and examining such goods have been performed, to consider the same as virtually or constructively re-warehoused, and to permit the same to be entered and shipped for exportation, or to be entered and delivered for home use upon payment of the duties, and the account taken may serve as the account for delivering the same as if from the warehouse, either for shipment or for payment of duties, as the case may be; and all goods so exported, or for which the duties have been paid, shall be deemed to have been duly cleared from the warehouse.—S. 30.

Removal of goods in the same port.—Any goods which have been warehoused in the port of London may, with the permission of the Commissioners of Customs, be removed to any other warehouse in the said port in which the like goods may be warehoused on importation; and any goods which have been warehoused in any other port may, with the permission of the Collector and Controller, be removed to any other warehouse in the same port in which the like goods may be warehoused on importation.—S. 31.

Goods and parties subject to original conditions.—All goods which shall have been removed from one warehouse for or to another, whether in the same or in a different port, and all

⁽¹⁾ See s. 34.

⁽²⁾ See s. 16.

proprietors of such goods, shall be held subject to all the conditions to which they would have been held, if such goods had remained in the warehouse.—S. 32.

Goods sold in warehouse — new bond to be given.—Any goods deposited in warehouse, in respect of which general security by bond, as hereinbefore provided ⁽¹⁾, shall not have been given, and particular security, as in such case, is required, shall have been given by the importer, and such goods shall have been sold, so that the original bonder shall be no longer interested therein, fresh security may be given by the bond of the new proprietor, and the bond given by the original bonder may be cancelled, or he and his surety may be exonerated to the extent of the fresh security so given.—S. 33.

Bond of remover to be in force until fresh bond be given.—If the person removing any goods from one port to another, and who shall have given bond ⁽²⁾ in respect of such removal and re-warehousing, shall be and continue to be, interested in such goods after they have been re-warehoused, and such goods shall have been so re-warehoused in some warehouse in respect of which security is required, and the proprietor or occupier thereof shall not have given general security ⁽³⁾, the bond in respect of such removal and re-warehousing shall be conditioned and continue in force for the re-warehousing of such goods until fresh bond be given by some new proprietor ⁽⁴⁾.—S. 34.

Goods in warehouse may be sorted, repacked, &c., &c.—It shall be lawful to sort, separate, pack, and repack any goods, and to make such lawful alterations ⁽⁵⁾ therein as may be necessary, either for the preservation of the goods, or in order to the sale, shipment, or legal disposal of the same, provided that such goods be repacked ⁽⁶⁾ in the same packages in which they or some part of the whole quantity of the same parcel of goods were imported, or in packages of entire quantity equal thereto, or in such other packages ⁽⁷⁾ as the Commissioners of Customs shall permit, not being less in any case, if the goods are to be exported or removed to another warehouse, than the legal quantity. It shall also be lawful to draw off in the warehouse any wine, or any rum of the British plantations, into reputed quart or pint bottles for exportation, and any

(1) See s. 8.

(2) See s. 27.

(3) See s. 8,

(4) See s. 33.

(5) See ss. 36 and 37.

(6) The practice of repacking is fully set forth under the head "*Repacking Regulations*," in Miscellaneous Orders.

(7) See s. 37.

such run into casks containing not less than twenty gallons each, for ships' stores; also to draw off any other spirits into reputed quart bottles for exportation; also to draw off and mix with any wine any brandy secured in the same warehouse⁽¹⁾ not exceeding the proportion of ten gallons of brandy to one hundred gallons of wine; and also to fill up any casks of wine or spirits from any other casks of the same respectively, secured in the same warehouse; and also in any warehouse of special security, to rack off any wine from the lees, and in such warehouse to mix any wines of the same sort, craning from the cask all import brands; and also in the warehouse to take such moderate samples of goods as may be allowed by the Commissioners of Customs, without entry and without payment of duty, except as the same may eventually become payable, as on a deficiency of the original quantity. S. 35.

Notice to be given of intended alterations in packages.—No alteration shall be made in any goods or packages, nor shall any samples be taken of the same, until due notice shall have been given by the importer or proprietor.—S. 36.

Repacking in proper packages—damaged portions may be destroyed—disposal of surplus, &c., &c.—Whereas it may happen that, after repacking, there may remain some surplus quantities not sufficient to make or fill up any one of the packages, or it may happen that some part of such goods, when separated from other parts, may be worthless, or that the total quantity of such goods may be reduced by the separation of dirt or sediment, or by the dispersion of dust, be it enacted, that after such goods have been repacked, the Commissioners of Customs may permit any such refuse or surplus goods to be destroyed; and if the goods be such as may be delivered for home use, the duties shall be immediately paid upon any part of such surplus as may remain, and the same shall be delivered for home use accordingly; and if they be such as may not be so delivered, such surplus shall be disposed of for exportation, and thereupon the quantity contained in each of such proper packages shall be ascertained and marked upon the same, and the deficiency shall be ascertained by a comparison of the total quantity in such proper packages with the total quantity first warehoused⁽²⁾, and the proportion which such deficiency may bear to the quantity in each package, shall also be marked on the same and added to such quantity, and the total shall be deemed to be the im-

⁽¹⁾ As to removal from one warehouse to another, see s. 31.

⁽²⁾ See s. 14.

ported contents of such package, and be held subject to the full duties of importation, except as otherwise in any case provided by this act⁽¹⁾. But the Commissioners may accept the abandonment for the duties of any quantity of tobacco and coffee, pepper, cocoa, or lees⁽²⁾ of wine, and also of any whole packages of other goods, and cause the same to be destroyed, and to deduct such quantity from the import accounts.—S. 37.

Foreign materials not to be used in repacking.—No foreign casks, bottles, corks, packages, or materials whatever, except any in which some goods shall have been imported and warehoused, shall be used in the repacking of any goods in the warehouse, unless the full duties shall have been first paid thereon.—S. 38.

Goods delivered for certain purposes, on bond being given.—The Commissioners of Customs may permit any goods to be taken out of warehouse for any such purpose as may appear to them expedient, under such regulations and restrictions as they may think fit to direct, without payment of duty, under security by bond, that such regulations shall be duly complied with, and that such goods shall be returned to the warehouse within such time as they shall appoint.—S. 39.

Goods in bulk.—No parcels of goods imported in bulk shall be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special leave of the proper officers of Customs.—S. 40.

Packages to be marked before delivery.—No goods shall be delivered from the warehouse, unless they, or the packages containing the same, shall have been marked in a distinguishing manner.—S. 41.

Approval of premises for the refining of sugar.—Upon the application to the Commissioners of any person actually carrying on the business of a sugar refiner in the ports of London, Liverpool, Bristol, Hull, Greenock, or Glasgow, it shall be lawful for the Commissioners of Customs, by their order, to approve of such premises for the refining of sugar for exportation only.—S. 42.

Sugar for refining delivered duty free.—On approval of premises as bonded sugar-houses, the officers of Customs may deliver, without payment of duty, on proper entry being

⁽¹⁾ See ss. 21, 22, 23, also 45, 46.

⁽²⁾ By the Act 12 and 13 Vict. cap. 90, the lees of "Wines of any description not enumerated or otherwise charged with duty, of and from a British Possession," are to be charged with the duty of 2s. 9d. per gallon.

made, any quantity of foreign sugar, or of sugar of any British Possession, for the purpose of being there refined under the locks of the Crown, for exportation only, and all sugars so delivered shall be lodged in such premises, under such regulations and conditions as the Commissioners may direct.—S. 43.

Refiner to give bond.—Upon the entry of sugar to be refined, the refiners shall give bond in the penalty of double the amount of duty payable upon a like quantity of sugar of the British plantations, with a condition that the whole of such sugar shall be actually refined upon the said premises, and that within four months from the date of such bond the whole of the refined sugar and treacle produced shall be either exported or delivered into an approved bonded warehouse, under the locks of the Crown, for the purpose of being eventually exported to foreign parts.—S. 44.

Decrease and increase of goods in warehouse ⁽¹⁾.—As some sorts of goods are liable to decrease, and some to increase, from natural causes, the Lords of the Treasury may make regulations for ascertaining the amount thereof, and direct in what proportion any abatement of duty payable under this Act for deficiencies ⁽²⁾ shall be made on account of any such decrease; but if such goods be lodged in warehouses of special security, no duty shall be charged for any amount whatever of deficiency on exportation, except in cases of suspicion that part of such goods has been clandestinely conveyed away, nor shall any such goods (unless they be wines or spirits) be measured, counted, weighed, or gauged for exportation, except in such cases of suspicion.—S. 45.

Allowances for natural waste on certain goods in warehouses not of special security, on exportation.—For any wine, spirits, coffee, or pepper, in warehouses not of special security, the following allowances for natural waste shall be made upon the exportation thereof, in proportion to the time during which any such goods shall have remained in the warehouse:—

WINE, upon every cask, viz. :—

	Gallons.
For any time not ex. 1 year	1
„ ex. 1 year, and not ex. 2 years	2
„ ex. 2 years	3

⁽¹⁾ As to deficiencies on Sugar refined in bond, and Bastard Sugar and Molasses, see “*Sugar*,” in Miscellaneous Orders.

⁽²⁾ See ss. 21, 22, 23.

SPIRITS, upon every 100 galls., hydrometer proof, viz. :—

	Gallons.
For any time not ex. 6 months	1
„ ex. 6 months, and not ex. 12 months	2
„ ex. 12 months, and not ex. 18 months	3
„ ex. 18 months, and not ex. 2 years .	4
„ ex. 2 years	5

COFFEE, PEPPER, for every one hundred pounds, and so in proportion for any less quantity, 2 lbs.—S. 46.

Goods embezzled, or wasted in warehouse by officers of the Crown, damages to be made good to the proprietor.—If any embezzlement, waste, spoil, or destruction shall be made of any goods in the warehouse, through any wilful misconduct of any officer, no duty shall be payable on the same, and no forfeiture or seizure shall take place of any goods so warehoused, in respect of any deficiency caused by such embezzlement or waste, and the damage occasioned thereby shall be made good to the importer, consignee, or proprietor.—S. 47.

Bond to be given on entry of goods outwards.—Upon the entry outwards of any goods to be exported from the warehouse to parts beyond the seas ⁽¹⁾ and before cocket be granted, the person in whose name the same shall be entered shall give security by bond in double the amount of duty payable on the goods, with one sufficient surety that they shall be duly shipped and exported ⁽²⁾, and shall be landed at the place for which they are entered outwards, or otherwise satisfactorily accounted for.—S. 48.

Ships to be of not less than sixty tons for exporting such goods.—Warehoused goods shall not be exported, nor entered for exportation to parts beyond the seas, in any ship which shall not be of the burthen of sixty tons or upwards.—S. 50.

Goods landed in the docks liable to claims for freight as before landing.—All goods landed in docks, not being seized goods, shall, when so landed, be liable to the same claim for freight, in favour of the master or owner, as such goods were liable to whilst the same were on board and before landing; and the directors and proprietors of any such docks, or their servants or agents, are empowered, upon due notice being given, to detain such goods until the respective freights shall be satisfied, together with the rates and charges to which they are liable, or until a deposit shall have been made equal

(1) As to tonnage of exporting ship, see s. 50.

(2) Goods shipped as merchandise may not be used as stores.

in amount to the owner's or master's claim ; which deposit the said directors or their agents may receive and hold in trust until the claim for freight shall have been satisfied, upon proof of which and demand made by the person by whom the said deposit shall have been made, and the rates and charges due upon the said goods being first paid, the said deposit shall be returned to him.—S. 51.

Entries for wood goods restricted.—No entry shall be received for any timber or wood goods in bond for a less quantity than five loads, unless such goods shall be delivered by tale, in which case such entry may be passed for any quantity not less than two great hundreds ; and no less quantity shall be delivered in virtue of any such entry at any one time than five loads of such timber or wood goods, or two great hundreds thereof, if delivered by tale.—13 and 14 Vict. cap. 95, s. 26.

REGULATIONS IN RESPECT TO THE OFFICERS' ATTENDANCE,
AND DELIVERY OF GOODS FROM THE BONDING PREMISES
AT THIS PORT.

When the delivery of any goods from the warehouse has commenced before four o'clock, and can be completed by half-past four, the attendance of the officers may be required until the latter hour, except in the months of January and December, in which months, if a delivery of goods has commenced before sunset, the attendance of the officers may be required until a quarter past four o'clock, for the purpose of completing such delivery. Should any case of emergency arise, so that the officers are necessarily detained for a longer time, the Landing Surveyor for the station is to be made acquainted therewith by the officers on the following morning, in order that he may make inquiry as to the necessity thereof ; and further, the Landing Surveyors are to submit, on the 1st day of every month, all such cases as may arise on their respective stations, with their observations thereon, for the consideration and directions of the Board.—B. M. 15th April, 1848.

THE
WAREHOUSING PORTS
OF
THE UNITED KINGDOM ⁽¹⁾,

DISTINGUISHING THE KIND OF GOODS ALLOWED TO BE BONDED
AT EACH PORT.

The Ports approved for the direct importation and warehousing of the following goods will be found in the pages noted against the said goods respectively.

East India Goods and Silks	in p. 5
Tea, Tobacco, and Snuff.....	6

ENGLAND.

ABERYSTWICH	Such Goods as may be shipped as Stores duty free.—B. O. 3rd Jan., 1840.
ALNMOUTH.....	Wood Goods.—G. O. 16th Aug., 1842. (Port of Berwick)
ARUNDEL	All Goods, except East India Goods, Silk, Tea, and Tobacco.—G. O. 10th Aug., 1840.
BARNSTAPLE	All Goods, except Tobacco, Silk, and East India Goods.—G. O. 15th Feb., 1828.

⁽¹⁾ Packages of spirits and tobacco, containing less than the legal quantity, may be removed to ports not being warehousing ports for the articles, on a special bond being given for their due delivery and shipment as stores within three months, and for payment of duties upon any deficiencies that may take place from the time of removal until shipment, the officers at the port of removal taking care to apprise the Collector and Controller at the port of destination of the delivery of the goods for removal, and of the circumstances and conditions under which it has been allowed, observing that this regulation is not intended to prevent the shipment of stores in illegal sized packages under the existing practice, on board vessels proceeding coastwise from one port to another, and intended for use upon the outward foreign voyage from such second port.—G. O. 1848.³⁶

WAREHOUSING PORTS in England, continued :

BERWICK	Wines and Spirits, General Goods and Tobacco removed under bond.—G. O. 22nd April, 1843.
BIDEFORD	General Goods and Tobacco removed under bond, for Home Use, or as Ships' Stores.—G. O. 1847.
BOSTON	Tobacco removed under bond, and General Goods.—G. O. 15th June, 1841.
BRIDGEWATER	Wines and Spirits ; Wood and Tallow.—T. O. 15th Oct., 1830.
BRIDPORT	General Goods.—T. O. 17th Jan., B. M. 27th April, and 14th July, 1832.
BRISTOL	All Goods.
CARDIFF	All Goods, except Tobacco (unless Cigars and Negrohead for Ships' Stores only) and Silk.—G. O. 4th April, 1839.
CARDIGAN	Such Goods as may be shipped as Stores, duty free.—G. O. 3rd Jan., 1840.
CARLISLE	Tobacco removed under bond, and General Goods.—G. O. 6th Aug., 1844.
CAERNARVON	All Foreign Goods, except Tobacco, unless removed under bond.—G. O. 21st Jan., 1843.
CHEPSTOW	Wood Goods and Tallow.—T. O. 14th June, 1828. Wines and Spirits.—G. O. 20th April, 1838.
CHESTER	Wines, Spirits and Wood.—G. O. 27th May, 1836 ; and Tobacco under bond.—G. O. 5th March, 1836.
CHICHESTER	Wood Goods.—G. O. 27th May, 1836.
COLCHESTER	Wines and Spirits.—B. O. 21st April, 1808, and 30th March, 1809. Tea, and other dry Goods removed under bond.—G. O. 1843.
COWES	Tobacco and Goods generally.—G. O. 27th May, 1836.
DARTMOUTH	Wines and Spirits, and Goods generally, except Tobacco and East India Goods.—B. O. 9th Aug., 1811, and 25th Jan., 1821.
DEAL	Tea, Coffee, Sugar, Tobacco, Wines and Spirits removed under bond.—G. O. 21st Sept., 1841.
DOVER	East India Goods, and Goods in general, except Tea and Tobacco.—G. O. 5th Nov., 1839.

WAREHOUSING PORTS in England, continued :

EXETER	East India Goods, and all Goods except Tobacco; and Tobacco removed under bond.—22nd March, 1834. O. C. 21st Oct., 1839.
— TOPSHAM	Fruit, and other Dry Goods. — B. M. 15th March, 1839.
FALMOUTH	All Goods, with the exception of Silks.—T. O. 27th May, 1839.
FAVERSHAM	Wood Goods.—B. O. 12th June, 1841. Wines and Spirits.—G. O. 31st Oct., 1839.
FLEETWOOD	Tobacco and East India Goods under bond; and all Goods, imported direct or otherwise.—G. O. 18th Dec., 1839, 9th Feb., 1842, and 20th April, 1846.
FOLKSTONE	Silk Goods from Calais and Boulogne, G. O. $\frac{152}{1847}$. Dry Goods, Wines and Spirits.—G. O. $\frac{28}{1849}$.
FOWEY	All Goods legally imported thereat. Also Tea and Tobacco under bond.—G. O. $\frac{18}{1848}$.
GAINSBOROUGH	Tobacco under bond.—T. O. 9th Feb., 1841. Goods generally.—G. O. 18th June, 1845, and $\frac{2}{1847}$.
GLOUCESTER	East India Goods.—O. C. 19th Aug., 1836. Wines and Spirits, and all Goods except Tobacco and Silk.—B. O. 23rd June, 1829.
GOOLE	East India Goods, and all articles except Tobacco.—T. O. 13th June, 1828, and O. C. 21st Oct., 1839; and Tobacco under bond for Home Use.—T. O. 4th Dec., 1834.
GRIMSBY	Wines and Spirits, Dry Goods generally, including Tobacco removed under bond.—G. O. 5th July, 1844.
HARTLEPOOL	Wines and Spirits, and such Goods under bond as may be shipped as Stores, duty free.—T. O. 18th Nov., 1839. G. O. 5th Feb., 1844, and 6th June, 1845. Also Dry Goods generally for Home Use or for Exportation, and Tobacco removed Coastwise for Stores only.—B. O. No. 78, 28th Aug., 1847.
HULL	All Goods.

WAREHOUSING PORTS in England, continued :

IPSWICH	Wines and Spirits.—T. O. 19th Oct 1830. All articles allowed as Stores.—G. O. 21st July, 1840.
KINGSTON	Dry Goods generally.—G. O. 1st March 1834, and 16th Feb., 1836.
(Port of SHOREHAM)	
LANCASTER	Tobacco, East India Goods, and Goods in general.—G. O. 5th Nov., 1839.
LIVERPOOL	All Goods.
LONDON	All Goods.
LYME	Wines and Spirits, Wood, and Tobacco.—T. O. 8th Dec., 1830. B. M. 16th July 1831.
— AXMOUTH	Wood.—G. O. 15 th July 1847.
LYNN	Tobacco under bond, and all Goods legally importable.—G. O. 6th Nov., 1837.
MALDON	Wood.—T. O. 7th June, 1830.
MANCHESTER (1)	Goods removed under bond for Home Consumption only.—7 and 8 Vict. cap. 31, s. 1, and G. O. 6th Nov., and 16th Dec., 1844.
MARGATE	Wines and Spirits.—G. O. 21st July 1838.
(Port of Ramsgate)	
MARYPORT	All Goods, except Tobacco and Silk.—G. O. 16th Aug, 1842; and Tobacco under bond.—G. O. 4th June, 1844.
MILFORD	Goods generally, except Silk Goods and Tobacco imported direct.—G. O. 18 th July 1847.
NEWCASTLE	East India Goods, Tobacco and Goods generally.—23rd Sept., 1834.
NEWHAVEN	Wines and Spirits, and Wood.—B. M. 24th Dec., 1829.
NEWPORT	Goods which may legally be imported and Tea and Tobacco, removed under bond.—G. O. 23rd Feb., 1844.
(Mon.)	
PENZANCE	All Goods legally importable, and Tea and East India Goods, under bond.—G. O. 13th Oct., 1836.

(1) Goods warehoused at Manchester may be removed under bond to other bonding warehouses at other bonding ports, upon condition that they are in no case to be exported from such warehouses, but only to be entered thence for home consumption, or to be removed under similar restrictions observing that, in all cases of removal from Manchester, it be expressed in the bonds for their removal, and in the letters of advice, that the goods are so removed for home consumption only, under the authority of this order T. O. 23rd June, and G. O. 18th July 1847.

WAREHOUSING PORTS in England, continued :

PLYMOUTH	East India Goods, Tobacco, and Goods generally.—O. C. 13th July, 1836.
—Devonport	Wine, Spirits, Coffee, Tea, Tobacco, Spices, and Sugar, removed under bond.—G. O. 1847 and 1847.
POOLE	All Goods legally importable, and Tobacco under bond.—G. O. 1847.
PORTSMOUTH	All Goods legally importable, and Tobacco under bond.—B. M. 18th April, 1833.
PRESTON	Tea, East India Goods, and Tobacco.—B. M. 22nd Feb., 1845, and G. O. 25th April, 1846.
RAMSGATE	Wines and Spirits.—G. O. 23rd Jan. 1835.
— Sandwich	Wood.—G. O. 1846.
ROCHESTER	Wines and Spirits, and Wood.—B. O. 27th June, 1822.
BRUNNEN	Wines and Spirits, and Dry Goods generally, except Tobacco.—Special Order to the Port, No. 5, 5th April, 1847.—and G. O. 1847.
(Port of Liverpool)	
RYE	Wine, Wood, and Seed.—G. O. 26th Oct., 1832.
SCARBOROUGH	General Goods, Tobacco, and East India Goods under bond.—T. O. 3rd Aug., 1839. Wood.—G. O. 7th Sept. 1840.
SHIELDS	General Goods, and Tobacco under bond, for Home Use, and foreign manufactured Tobacco and Cigars for Ships' Stores, or for Home Use.—T. O. 13th Feb., 1839, G. O. 19th Aug., 1840, and B. O. to Shields, 16th July, 1850.
SHOREHAM	Wines and Spirits.—B. M. 11th June, 1833. Cheese and Toys.—B. M. 22nd Jan., 1834. See also <i>Kingston</i> .
SOUTHAMPTON	All Goods.—G. O. 20th Oct., 1836, and G. O. 30th July, 1845.
SPALDING	Wood.—T. O. 21st June, 1839.
(Port of Boston)	
STOCKTON	Wines and Spirits, and Wood; Seeds, Sugar, Coffee, Dried Fruit, Rice and Cheese.—G. O. 8th May, 1832. Glass.—B. O. 14th May, 1849. Tobacco under bond.—19th June, 1845.
SUNDERLAND	East India Goods, and Goods generally, except Tobacco, which may be removed under bond.—2nd Oct., 1834.

WAREHOUSING PORTS in England, continued :

- SWANSEA** All Goods which may be legally imported into the port, Tobacco included—G. O. 27th May, 1841 and $\frac{21}{1848}$.
- TOPSHAM** See *Exeter*.
- TORQUAY** Wood.—B. O. 8th May, 1841.
(Port of Dartmouth)
- TRURO** All Goods except Tea and East India Goods, unless on removal, and except Tobacco and Silks.—G. O. 30th Jan., 1837; 3rd Nov., 1832, and 15th July, 1834.
- WEYMOUTH** Wines and Spirits.—T. O. 27th May, 1805. Wood and Goods generally, under bond.—T. O. 6th June, 1822.
- WHITBY** All Goods except Silk and East India Goods, imported direct, and Tobacco.—G. O. 10th Jan., 1840.
- WHITEHAVEN** East India Goods.—G. O. 22nd Sept., 1835. Wines, Spirits, Tobacco, and General Goods. — T. O. 3rd June, 1836.
- WORKINGTON** Tobacco and East India Goods under bond, and all other Goods, imported direct or otherwise.—G. O. 13th Sept., 1843.
- WHITSTABLE** Wood.—B. O. 16th June, 1842.
(Port of Faversham)
- WISBEACH** Wood.—G. O. 3rd May, 1825.
—Sutton Wash Wood.
- WOODBIDGE** Wood.—B. O. 29th June, 1839. Wines and Spirits.—G. O. 6th Jan., 1840. Seeds.—G. O. 27th March, 1847.
- YARMOUTH** East India Goods.—G. O. 5th Nov., 1839. Wines, and Spirits; and Tobacco under bond.—G. O. 11th Nov., 1837.
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WAREHOUSING PORTS, continued :

SCOTLAND.

ABERDEEN	East India and all other Goods.—O. C. 21st Oct., 1839, and B. M. 23rd Feb., 1833.
ALLOA	Timber and Wood.—G. O. 15th June, 1837.
— Stirling	Timber and Wood.—G. O. 20th Oct., 1838.
ABBROATH	Wines and Spirits, and Goods generally, also Tobacco removed under bond.—G. O. ⁶⁴ 1847.
AYR	Tobacco and East India Goods removed under bond, and all Goods that may be legally imported into that port.—G. O. ¹¹⁹ 1847.
BANFF	All Goods, except Tobacco, Silk, and East India Goods.—G. O. 1st June, 1841.
BORROWSTONESS ...	Timber and Wood.—T. O. 6th May, 1824.
DUMFRIES	Wine, Timber, and Wood, and all Goods removed under bond, except Tobacco, Silks, and East India Goods.—G. O. 6th Feb., 1837.
DUNDEE	East India Goods, general Goods, and Tobacco removed under bond.—O. C. 3rd June, and 21st Oct., 1839.
— Ferry Port on } Craig }	Timber and Wood Goods.—G. O. 19th Aug., 1839.
GLASGOW	All Goods.—T. O. 11th Oct., 1833.
GRANGEMOUTH	All Goods (excepting Tobacco and East India Goods imported direct and Silks.) —G. O. 6th Nov., 1837, and 17th April, 1838. Tobacco removed under bond for Ships' Stores.—G. O. 16th March, 1843.
GREENOCK	All Goods.
INVERNESS	All Goods, except Tobacco, Silk, and East India Goods.—G. O. 2nd May, 1837. G. O. 6th March, 1837, and G. O. 27th March, 1835.

WAREHOUSING PORTS in Scotland, continued :

KIRKCALDY	Tobacco and East India Goods removed under bond, and all other Goods imported direct or otherwise.—G. O. 18th Dec., 1845.
LEITH	All Goods.
— Dunbar	Wood Goods.—G. O. 19th June, 1841.
(Creek)	
— Fisherrow	Wood Goods.—G. O. 4th June, 1841.
(Creek)	
MONTBOSE	Goods generally, and Tobacco removed under bond.—T. O. 10th Feb., 1836.
PERTH	All Goods for Home Use, except Tea and East India Goods, (unless on removal under bond), and Tobacco and Silks.—G. O. 25th June, 1845.
— Newburgh	Timber and Wood.—B. O. 26th June, 1838.
(Creek)	
PETERHEAD	Timber and Wood, and also Goods generally, removed under bond.—G. O. 20th Feb., 1840.
PORT GLASGOW	East India Goods, Tobacco, and Goods generally.
TROON	All Goods and Tobacco removed under bond, on suitable premises being fitted and approved.—B. M. 2nd Dec., 1837.
(Port of Irvine.)	

IRELAND.

BALLINA	Tea, Coffee, Spirits, Sugar, and Wine.—G. O. 30th July, 1845, and 28th March, 1850. Pepper.—G. O. 29th April, 1847; and Tobacco removed under bond.—G. O. 1846.
BALTIMORE	See <i>Skibbereen</i> .
BELFAST	All Goods.
COLERAINE	All Goods, except East India Goods and Tobacco.—T. O. 5th Dec., 1828.
CORK	All Goods except Silks, the produce of Europe.

WAREHOUSING PORTS in Ireland, continued :

DROGHEDA	All Goods except East India Goods, and those when removed under bond.
DUBLIN	All Goods.
DUNDALK	Tobacco removed under bond. — T. O. 29th Aug., 1836 ; and general Goods.
GALWAY	Tobacco and general Goods.
LIMERICK	East India Goods, Tobacco, and general Goods. — O. C. 21st Oct., 1839.
LONDONDERBY	East India Goods, Tobacco, and general Goods. — O. C. 21st Oct., 1839.
NEW ROSS	Tobacco. — B. O. 14th March, 1838. Colonial Produce. — B. O. 28th June, 1834. Wines and Spirits. — B. O. 25th Oct., 1834.
NEWRY	Tobacco and general Goods.
SKIBBEREEN	All Goods which may be legally imported into that Port ; also Tea and Tobacco removed under bond. — G. O. $\frac{31}{848}$.
SLIGO	Tobacco and general Goods.
— Ballyshannon ...	Wine and Wood. — G. O. 4th April, 1843.
TRALEE	All foreign Goods removed from other Warehousing Ports. — G. O. $\frac{117}{848}$.
WATERFORD	East India Goods. — B. O. 22nd Sept., 1835. Tobacco, Tea, & general Goods.
WESTPORT	Tobacco removed under bond. — T. O. 25th Feb., 1841. Wine and Sugar, Rum and Coffee. G. O. 18th July, 1836.
WEXFORD	Tobacco, and Goods generally.
YOUGHAL	All Goods except Tobacco and Silks ; and
(Port of Cork.)	Tobacco when removed under bond, the duty to be paid on the weight ascertained at the time of removal. — G. O. $\frac{89}{848}$.

ABSTRACT OF AN ACT
TO AMEND THE LAWS RESPECTING THE
WAREHOUSING OF BRITISH SPIRITS
IN ENGLAND, SCOTLAND, AND IRELAND RESPECTIVELY,
AND TO PERMIT SPIRITS AND RECTIFIED SPIRITS
TO BE EXPORTED ON DRAWBACK.

[11 & 12 Vict. Cap. 122.]

4th Sept. 1848.

Licensed distillers in England may warehouse British spirits for home use without payment of the duty, till delivered out.—S. 1.

British spirits warehoused in one part of the United Kingdom may be removed to another, upon payment of duty on deficiencies, for home use, exportation, or for ships' stores.—S. 2.

Commissioners of Excise may appoint general warehouses, in which British spirits may be warehoused.—S. 3.

Spirits in a general warehouse may be transferred, on notice and sale from the distiller to the purchaser; deficiencies to be paid before spirits be delivered out.—S. 4.

Spirits removed from warehouse in one part of the United Kingdom to another, may be re-entered and constructively warehoused.—S. 5.

Duties on British spirits may be remitted, in case of accident on shipboard or in the shipping or landing, or while such spirits are deposited in warehouse or in the act of being received into or delivered out from such warehouse.—S. 6.

Malt spirits may be taken from the warehouse in Scotland *without* payment of duty, for removal to England.—S. 8.

Spirits may be removed without repayment of the allowance, when deposited in a separate warehouse, &c.—S. 9.

Raw grain spirits not to be removed on the same day, and in the same place, from which notice is given to remove malt spirits.—S. 10.

Malt spirits for exportation, or ships' stores, to be entitled to a drawback of $7\frac{1}{2}d.$ and 5 per cent. per gallon. Penalty for altering quality of spirits, 200*l.*—S. 11.

Allowance on malt spirits removed to England or Ireland, not repaid in Scotland, must be repaid before delivery from warehouse for home use in England or Ireland.—S. 12.

Distillers in England or Ireland to have the like allowance and drawback on spirits under the same provisions as in Scotland.—S. 13.

Spirits made from any other materials than malt only entitled to a drawback of $1\frac{1}{2}d.$ per gallon.—S. 14.

British spirits may be warehoused for exportation, or for ships' stores in Customs' warehouse, and drawback allowed on production of warehouse-keeper's receipt.—S. 15.

Spirits deposited in an Excise warehouse may be removed to any approved warehouses under the control of the Customs.—S. 16.

Rectifiers of spirits may warehouse rectified spirits not sweetened, for exportation, or ships' stores, in Customs' warehouse.—S. 17.

Spirits so warehoused may be removed from one warehousing port in the United Kingdom to another, for exportation or for ships' stores only.—S. 18.

Spirits to be removed by sea in casks of 20 gallons at least, and in vessels duly registered or licensed.—S. 19.

Rectified spirits warehoused to be of a strength not less than 22 per cent. overproof; and of spirits of wine not less than 43 per cent. overproof, and in iron-bound casks of not less than 20 gallons content.—S. 20.

Regulations on entry of Rectified Spirits to be Warehoused in Customs' Warehouse.—Before any rectified spirits shall be received into any warehouse of the Customs, a warehousing entry for exportation only shall be passed, specifying the particulars, and the name of the rectifier, and of the place where the rectifying house is situated; and after such spirits have been duly examined by the proper officer of Customs, he shall deliver to the rectifier a receipt, specifying the marks,

number, and content in gallons of the several casks, the strength of each, and the total number of gallons, and such Customs' officer shall forthwith dispatch to the Collector of Excise a certificate thereof, and the Collector of Excise shall pay to the rectifier a drawback of the full duties of Excise, and also the drawback of three-halfpence for every gallon of the spirits so warehoused.—S. 21.

Rectifiers warehousing such spirits, may add sweetening or colouring matter in warehouse, on giving one day's notice to the officer of Customs, but no such spirits shall be removed to any other warehouse for exportation or for ships' stores, but must be removed from the warehouse on board the vessel in which they are to be exported or used as stores.—S. 22.

Spirits of the strength of spirits of wine may be removed from stock or warehoused in casks of 20 gallons, notwithstanding the provisions of the 4th Geo. IV. cap. 94, and 6th Geo. IV. cap. 80.—S. 23.

*Penalty of 500*l.* on Distiller, &c., fraudulently opening Warehouse or altering quality of Spirits.*—If any distiller does by any means fraudulently open such warehouse or gain access to the spirits contained therein, he shall incur the penalty of 500*l.*; and if after any such spirits have been deposited in any such warehouse, and before their actual removal therefrom, such spirits are altered in quality, quantity, or strength, except from natural causes, all such spirits shall be forfeited, and the person in whose name such spirits are deposited, shall forfeit, over and above all other penalties, double the amount of duties chargeable thereon.—S. 24.

Goods subject to Excise regulations may be removed from Customs' warehouse to the purchaser, on due entry being made by the party intending to remove the same, the officer of Customs endorsing full particulars thereof on the certificate, together with the day and hour of delivery, which must be attested by his signature.—S. 26.

A

TABLE OF DUTIES OF CUSTOMS

PAYABLE ON

GOODS IMPORTED INTO THE UNITED KINGDOM,

ALSO OF

DUTY FREE GOODS.

NOTE.—All goods not particularly described or charged with duty, in the following Table, in alphabetical course, either specially by name, or under their generic denomination, are classed either as “*Goods in part or wholly manufactured, and not being enumerated or described,*” or as “*Goods unenumerated, not being either in part or wholly manufactured,*” which items form the last two articles in the Table of Duties.

The * in the column of duties indicates that the additional duty of 5 per cent. must be charged; likewise that the duty is levied under the 8th and 9th Vict. cap. 90.

All the other duties were levied and granted by the 9th and 10th Vict. cap. 28, except where otherwise stated.

Against each article duty-free is placed the denomination under which such article is to be entered on the official document.

	£.	s.	d.
AGATES, or Cornelians, not set ⁽¹⁾ value			free
— cut, manufactured, or set, for every 100 <i>l.</i> value	10	0	0
ALE and BEER, of all sorts barrel	1	0	0
(<i>The Barrel to consist of 32 gallons.</i>) ⁽²⁾			
— imported from the Isle of Man or Channel Islands ⁽³⁾ barrel	0	7	11¼*
(<i>The Barrel to consist of 36 gallons.</i>)			
ALGANOBILLA SEED cwt.			free
ALKALI cwt.			free
ALKANET ROOT cwt.			free

⁽¹⁾ Agate marbles, being playthings for children, to be deemed agates; not set.—*B. O.* 16th Nov., 1843.

⁽²⁾ *G. O.* 3rd Aug., 1842.

⁽³⁾ *T. O.* 20th Nov., 1840.

	£.	s.	d.
ALMONDS, viz., Bitter cwt.		free	
— Jordan cwt.	1	5	0*
— not Jordan, nor Bitter cwt.	0	10	0*
— Paste of for every 100l. value	10	0	0
ALOES lb.		free	
ALUM and ROCH ALUM cwt.		free	
AMBER—Rough cwt.		free	
— Manufactures of, not enumerated, for every 100l. value	10	0	0
AMBERGRIS ounce		free	
AMBOYNA WOOD ton		free	
ANCHOVIES (') lb.	0	0	2*
— of and from British Possessions . . lb.		free	
ANGELICA cwt.		free	
ANIMALS, Living, viz :—			
— Asses, Goats, Kids, Oxen and Bulls, Cows and Calves, Horses, Mares, Geldings, Colts, and Foals, Mules, Sheep, and Lambs, Swine, Hogs, and Sucking Pigs. number		free	
<i>Animals may be prohibited to be imported by Order in Council.—11th and 12th Vict. cap. 105.</i>			
ANNATTO, Roll and Flag cwt.		free	
ANTIMONY, viz., Crude cwt.		free	
— Regulus of cwt.		free	
— Ore ton		free	
APPLES, Raw bushel	0	0	6*
— of and from British Possessions . . bushel	0	0	2*
— Dried bushel	0	2	0*
AQUAFORTIS cwt.	0	5	0*
ARGOL cwt.		free	
ARISTOLOCHIA cwt.		free	
ARROW ROOT cwt.	0	2	6
— of and from British Possessions . . cwt.	0	0	6
ARSENIC cwt.		free	
ASHES, viz., Pearl and Pot cwt.		free	
— Soap, Wood, and Weed cwt.		free	
— not enumerated value		free	
ASPHALTUM, or BITUMEN JUDAICUM . . ton		free	
BACON cwt.		free	
BALSAM, CANADA lb.		free	
— Capivi cwt.		free	
— Peru, Riga, Tolu, Balm of Gilead, and unenumerated lb.		free	

(') *Sardines in oil*, deemed to be "Fish Cured."—B. O. 1st Sept., 1845.

	£.	s.	d.
BANDSTRING TWIST for every 100 <i>l.</i> value	10	0	0
— of and from British Possessions, for every 100 <i>l.</i> value	5	0	0
BARILLA ton		free	
BARK of all sorts cwt.		free	
— Extract of, or of other Vegetable substances, to be used only for Tanning Leather ⁽¹⁾ cwt.		free	
BARLEY, Pearled cwt.	0	1	0
— of and from a British Possession cwt.	0	0	6
BARRELS, empty. See <i>Casks</i> .			
BARWOOD ton		free	
BASKET RODS, peeled and unpeeled . . . bundle not ex. 3 ft. in circumf. at the band. . .		free	
BASKETS for every 100 <i>l.</i> value	10	0	0*
BAST ROPES, Twines, and Strands, for every 100 <i>l.</i> value	10	0	0
— of and from British Possessions, for every 100 <i>l.</i> value	5	0	0
BEADS and BUGLES OF GLASS. See <i>Glass</i> .			
— Arango ⁽²⁾ , Coral ⁽³⁾ , Crystal, Jet, and other sorts not otherwise enumerated or described for every 100 <i>l.</i> value	10	0	0
BEANS, Kidney and French bushel		free	
BEEF, Salted (not being Corned Beef) . . . cwt.		free	
— Fresh or Slightly Salted cwt.		free	
BEEF-WOOD ton		free	
BEER, viz., Mum . . . the barrel of 32 gallons	1	0	0
— Spruce the barrel do.	1	0	0*
— and Ale, of all sorts . . . the barrel do.	1	0	0
..... imported from the Isle of Man or Channel Islands barrel	0	7	11¼*
(<i>The Barrel to consist of 36 gallons</i> ⁽⁴⁾).			
BERRIES, Bay, Juniper, and Yellow . . . cwt.		free	
— unenumerated, being commonly used in chemical processes ton		free	

(¹) These articles may be admitted free of duty when required for other purposes than tanning leather.—T. O. 23rd March, and G. O. $\frac{23}{1848}$

(²) Beads partially perforated, for placing on a pin, to pay duty as Beads.—B. O. 26th July, 1844.

Beads or bugles, strung, made up as bracelets, &c., to pay duty as "Goods manufactured."—B. O. 22nd Nov., 1843.

(³) Coral negligees to pay duty as "Goods manufactured."—B. O. 2nd Jan., 1844.

(⁴) T. O. 20th Nov., 1840.

BERRIES, continued :	£. s. d.
— unenumerated, not being commonly used in chemical processes cwt.	free
BIRDS, viz., Singing Birds number	free
BISCUIT and BREAD, <i>are chargeable with duty as "Goods Manufactured, not otherwise enumerated or described."</i>	
BITUMEN JUDAICUM ton	free
BLACKING for every 100l. value	10 0 0
BLACKWOOD ton	free
BLADDERS number	free
BONES of Cattle and other Animals, and of Fish, (except Whale Fins), whether burnt or not, or as Animal Charcoal ton	free
BONNETS. See <i>Hats</i> .	
BOOKS, being of editions printed prior to the year 1801, bound or unbound, (¹) . cwt.	1 0 0*
— being of editions printed in or since the year 1801, bound or unbound . . . cwt.	5 0 0*
— in the Foreign living languages, being of editions printed in or since the year 1801, bound or unbound, (²) cwt.	2 10 0*
— <i>published in the dominions of Prussia (³) are admitted under the Act 9 and 10 Vict. cap. 58, at the following duties, viz. :—</i>	

(¹) Books (being such as can be legally imported) printed in the English language in the British Possessions, are to be admitted to entry at the same rate of duty as books printed in the Foreign living languages.—G. O. 13th July, 1839, and G. O. 4th Nov., 1839.

(²) At the above rate, the following are admissible, viz. :—

Books in the Italian, French, and English languages.—

B. O. 18th Oct., 1842.

„ Italian and French languages.—B. O. 12th Aug., 1843.

„ a reprint in Hebrew, with a running translation in the German language, and those

„ printed alternately in the English and French languages, the title in English.—B. O. 12th Aug., 1843.

„ in which the foreign living languages predominate.—

B. O. 11th Oct., 1844.

(³) The privilege of copyright extended to Saxon authors, and the duties on Saxon books and engravings reduced from and after 1st Oct., 1846.—

O. C. 26th Sept., and G. O. ¹¹⁶/₁₈₄₆

Extended to the Duchy of Brunswick, by O. C. 24th April, 1847; and G. O. ⁶⁶/₁₈₄₇ To the states forming the Thuringian Union.—O. C. 10th

Aug., and G. O. ¹²⁷/₁₈₄₇ To Hanover, by O. C. 28th Sept., and G. O.

¹⁴⁸/₁₈₄₇ To Oldenburg.—O. C. 11th Feb., and G. O. ¹⁶/₁₈₄₈

Books published in Prussia and stamped in Saxony, or in any other state which may have acceded to the convention, are to be treated as Prussian, and vice versa.—G. O. ¹²⁶/₁₈₄₆

Books, continued :	£. s. d.
— Works originally produced in the United Kingdom, and republished in the country of export cwt.	2 10 0
— Works not originally produced in the United Kingdom cwt.	0 15 0
Boot-FRONTS not exceeding 9 inches in height, dozen pairs	0 1 9
— exceeding 9 inches in height, dozen pairs	0 2 9
BOOTS, SHOES, and CALASHES, viz. :—	
WOMEN'S Boots and Calashes, dozen pairs	0 6 0
— if lined or trimmed with Fur or other Trimming dozen pairs	0 7 6
— Shoes, with Cork or Double Soles, quilted Shoes and Clogs, dozen pairs	0 5 0
— if trimmed, or lined with Fur or other trimming dozen pairs	0 6 0
— Shoes of Silk, Satin, Jean, or other Stuffs, Kid, Morocco, or other Leather dozen pairs	0 4 6
— if trimmed or lined with Fur or any other trimming dozen pairs	0 5 0
GIRLS' Boots, Shoes, and Calashes, not exceeding 7 inches in length, to be charged with two-thirds of the above duties.	
MEN'S Boots and Shoes (1) :—	
— if the quarter do not exceed $2\frac{3}{4}$ inches, or the vamp 4 inches in height, from the sole inside dozen pairs	0 7 0
— if either the quarter or vamp exceed the above dimensions, but do not exceed 6 inches in height from the sole inside dozen pairs	0 10 6
— if either the quarter or vamp do exceed 6 inches in height from the sole inside dozen pairs	0 14 0
Boys' Boots and Shoes, not exceeding 7 inches in length, to be charged with two-thirds of the above duties.	
BORACIC ACID cwt.	free
BORAX, Refined cwt.	free
BORAX or TINCAL, Unrefined cwt.	free
BOTTLES, Earth and Stone, empty or full, numb.	free
— Flasks, in which Olive Oil is imported .	free

BOTTLES, continued :		£.	s.	d.
— of Glass. See <i>Glass</i> .				
BOXES of all sorts, excepting those made wholly or partly of glass, on which the proper glass duty will be levied, for every 100 <i>l.</i> value ⁽¹⁾		10	0	0*
— of and from British Possessions, for every 100 <i>l.</i> value		5	0	0*
BOX WOOD ton				free
BRAN, WHEATEN, is chargeable with duty as “Goods Manufactured, not otherwise enumerated or described.”				
BRASS, viz., Powder of, for every 100 <i>l.</i> value		10	0	0
— Manufactures of, for every 100 <i>l.</i> value		10	0	0
— Wire . . . for every 100 <i>l.</i> value		10	0	0
BRAZIL WOOD ton				free
BRAZILETTO WOOD ton				free
BRICKS, or Clinkers (Dutch) . . . 1000		0	10	0*
— of and from British Possessions . . . 1000		0	5	0*
— other sorts 1000		0	15	0*
— of and from British Possessions . . . 1000		0	7	6*
BRIMSTONE, Unrefined cwt.				free
— Refined, in Rolls or in Flour . . . cwt.				free
BRISTLES, Rough, and not in any way sorted, lb.				free
— in any way sorted lb.				free
BROCADE, of Gold or Silver, for every 100 <i>l.</i> value		10	0	0
BRONZE, all Works of Art. cwt.				free
— Manufactures of ⁽²⁾ , not particularly enumerated . . . for every 100 <i>l.</i> value		10	0	0
— Powder . . . for every 100 <i>l.</i> value		10	0	0
BUCK WHEAT quarter		0	1	0
— Meal cwt.		0	0	4½
BUGLES and BEADS of Glass. See <i>Glass</i> .				
BULLION, and Foreign Coin of Gold or Silver and Ore of Gold or Silver, or of which the major part in value is Gold or Silver				free
BULL RUSHES ton				free

(1) Toy boxes with glass tops, not exceeding 4 inches square, if angular, and 6 inches in diameter, if circular, are admitted as “Goods manufactured,” &c.—G. O. 1844.

Boxes, prepared for musical works, with fittings of horn, to pay duty as “Goods manufactured,” &c.—B. O. 3rd June, 1843.

Boxes, with self-acting music, to pay duty as musical instruments.—B. O. 19th July, 1842.

(2) Vases deemed manufactures of Bronze, and liable to duty.—B. O. 9th Jan., 1850.

Bronze figures, other than copies of the antique, are likewise so deemed.

	£.	s.	d.
BUTTER cwt.	0	10	0
— of and from British Possessions . cwt.	0	2	6
BUTTONS , metal ⁽¹⁾ . . . for every 100 <i>l.</i> value	10	0	0
CABLES ⁽²⁾ , not of iron, tarred or untarred, cwt.	0	6	0*
— of and from British Possessions, cwt.	0	3	0*
— not of iron, in actual use of a British ship, and being fit and necessary for such ship, and not, or until, otherwise disposed of .	free		
..... if and when otherwise disposed of, for every 100 <i>l.</i> value	10	0	0*
..... of and from British Possessions, for every 100 <i>l.</i> value	5	0	0*
— Old, and taken from foreign ships, pro- vided the same be rendered unserviceable by reduction into lengths not exceeding three fathoms . for every 100 <i>l.</i> value	10	0	0*
CADMIUM , in bars, deemed to be Goods unmanu- factured.—B. O. 24 Nov., 1849. . . .	free		
CAMBRICS . See <i>Linen</i> .			
CAMEOS for every 100 <i>l.</i> value	5	0	0
CAMOMILE FLOWERS lb.	free		
CAMPHOR , Unrefined cwt.	free		
— Refined ⁽³⁾ cwt.	0	5	0
CAM WOOD ton	free		
CANDLES , viz., Spermaceti lb.	0	0	3
— Stearine lb.	0	0	1½
— Tallow cwt.	0	5	0
— Wax lb.	0	0	2
CANDLEWICK cwt.	free		
CANE JUICE is rated to duty in proportion to the quantity of Sugar and Molasses found in it, on analysis, under an Order of the Board.			
CANELLA ALBA lb.	free		
CANES , viz., Bamboo number	free		
— Rattans, not ground number	free		
— Reed Canes number	free		
— or Sticks unenumerated number	free		
— Walking Canes or Sticks, mounted, painted, or otherwise ornamd. for every 100 <i>l.</i> value	10	0	0

⁽¹⁾ Buttons covered with silk to pay duty as "Goods manufactured."—B. O. 20th July, 1842.

Buttons of glass, opal or composition, with metal shanks, to pay duty as buttons of metal.—B. O. 6th Oct., 1842.

⁽²⁾ Cordage above 5 inches in circumference deemed to be cables.—B. O. 18th July, 1839.

⁽³⁾ 8 and 9 Vict. cap. 90.

	£.	s.	d.
CANTHARIDES lb.	0	0	3*
<i>No abatement of the duty on Cantharides to be made on account of damage. See p. 14.</i>			
CAOUTCHOUC cwt.		free	
CAPERS, including the pickle . . . lb.	0	0	6*
— of and from British Possessions. . lb.	0	0	3*
CARDAMOMS lb.		free	
CARDS, viz., Playing Cards ⁽¹⁾ . . dozen packs	4	0	0*
<i>Foreign Playing Cards are restricted as to importation. See p. 4.</i>			
CARMINE oz.	0	0	6*
CARRIAGES, of all sorts for every 100l. value	10	0	0
CASKS, empty ⁽²⁾ , for every 100l. value	10	0	0
CASSAVA POWDER cwt.	0	2	6
— of and from British Possessions . cwt.	0	0	6
CASSIA BUDS lb.		free	
— FISTULA cwt.		free	
— LIGNEA lb.	0	0	3*
..... of and from British Possessions. lb.	0	0	1*
CASTOR cwt.		free	
CASTS of Busts, Statues, or Figures ⁽³⁾ . cwt.		free	
CATLINGS for every 100l. value	10	0	0
CAVIARE cwt.		free	
CEDAR WOOD ton		free	
CHALK, unmanufactured value		free	
— Prepared or manufactured, and not otherwise enumerated, for every 100l. value	10	0	0*
..... of and from British Possessions, for every 100l. value	5	0	0*
CHEESE cwt.	0	5	0
— of and from British Possessions. . cwt.	0	1	6
<i>Cheese deposited in warehouses of special security is to be charged with duty when taken out for home use, upon the weight ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.</i>			

⁽¹⁾ Playing-cards in packs, other than the ordinary fifty-two cards, of four suits, to be charged with duty as paper unrated.—B. O. 19th April, 1843.

⁽²⁾ Casks, Barrels, or Packages, empty, of British manufacture, or the materials thereof, in packs or shooks, are allowed to be delivered into craft alongside the importing vessel, a duty free entry being first passed and declaration made by the importer.—B. O. 28th April, 1835, and 28rd Aug., 1849.

Casks, from which wines or spirits have been racked off, are to be delivered free of duty.—B. O. 20th Oct., 1835.

⁽³⁾ Casts, &c., however ornamented by gilding or colouring, to be admitted duty free.—G. O. 1845.

CHEESE, continued:

£. s. d.

Cheese deposited in warehouses of extra security, when delivered for home use, to have an allowance made for natural waste, not exceeding 3 per cent. for the first twelve months, on the quantities ascertained at landing, and for any term exceeding twelve months an allowance not exceeding 4 per cent.—T. O. 29th November, 1836.

CHEERRIES, raw for every 100l. value	5	0	0*
— Dried lb.	0	0	6*
CHERRY WOOD, being Furniture Wood . ton	free		
CHICORY, or any other vegetable matter applicable to the uses of Chicory, or Coffee, viz. :—			
— Roasted or Ground lb.	0	0	6*
— Raw or Kiln-dried cwt.	1	0	0*
CHINA ROOT lb.	free		
CHINA WARE, or Porcelain, painted or plain, gilt, or ornamented, for every 100l. value	10	0	0
CHIP OR WILLOW, for Platting cwt.	free		
CHOCOLATE. See <i>Cocoa-paste</i> .			
CIDER tun of 252 gallons	5	5	0
CINNABARIS NATIVA cwt.	free		
CINNAMON lb.	0	0	6*
— of and from British Possessions . . lb.	0	0	3*
CITRATE OF LIME cwt.	free		
CITRIC ACID lb.	free		
CITRON, preserved in Salt, for every 100l. value	5	0	0
CIVET oz.	free		
CLOCKS (1) for every 100l. value	10	0	0

Clocks and Watches are restricted as to importation. See p. 2.

(1) Clocks not having the maker's name, &c., thereon, may be allowed to be returned to the port of shipment, the fine not being less than 5 per cent. *ad. val.*—B. O. 12th April, 1838.

— American, unaccompanied by weights or bells, admitted to entry.—B. O. 18th Sept., 1845.

Clocks or watches imported for private use, and not marked as required by law, may be admitted to entry on payment of the proper duty, upon the party making the usual declaration.—T. O. 4th Sept., and G. O. 6th Sept., 1828. See Declaration No. 4, p. 28.

The importers of clocks are to be allowed the option of including the stands of the clocks, of whatever materials they may be composed, in one valuation of the clocks, for duty, provided the fact is so expressed in the entry; or of entering the stand at a declared value separately from the clock.—B. M. 22nd June, 1841.

Clock and watch movements may be admitted to entry as "clocks and watches."—B. O. 4th March, 1830.

	£.	s.	d.
CLOVES lb.	0	0	6*
COALS, CULM, and CINDERS ton			free
COBALT ⁽¹⁾ ton			free
— Ore value and ton			free
COCHINEAL and GRANILLA cwt.			free
— Dust cwt.			free
COCOA lb.	0	0	2*
— of and from British Possessions . . lb.	0	0	1*
— Husks and Shells lb.	0	0	1*
..... of and from British Possessions. lb.	0	0	0½*
<i>An allowance for natural waste on Cocoa, upon the exportation thereof, shall be made in warehouses not of special security, for every 100 lbs., 2 lbs.; and so in proportion for any less quantity.—8 and 9 Vict. cap. 91, s. 46.</i>			
<i>No allowance of the duty on Cocoa to be made on account of damage. See p. 14.</i>			
— PASTE and CHOCOLATE lb.	0	0	6*
— of and from British Possessions . . lb.	0	0	2*
COCULUS INDICUS cwt.	0	7	6*
<i>No allowance of the duty on Coculus Indicus to be made on account of damage. See p. 14.</i>			
COFFEE lb.	0	0	6*
— of and from British Possessions . . lb.	0	0	4*
— Kiln dried ⁽²⁾ , roasted or ground . . lb.	0	0	8
— of and from British Possessions . . lb.	0	0	5
<i>An allowance for natural waste on Coffee, upon the exportation thereof, shall be made in warehouses not of special security, for every 100 lbs., 2 lbs.; and so in proportion for any less quantity.—8 and 9 Vict. cap. 91, s. 46.</i>			
<i>A Drawback equal in amount to the duty chargeable on B. P. Coffee is allowed on Coffee roasted shipped as Stores.—B. O. 28th May, 1834.</i>			
<i>No allowance of the duty on Coffee to be made on account of damage. See p. 14.</i>			
COIR ROPE, Twine, and Strands ⁽³⁾ . . cwt.	0	2	6*
— of and from British Possessions . . cwt.	0	1	3*
— Rope and Junk, old and new coir, cut into lengths, not exceeding 3 feet each . ton			free

⁽¹⁾ Cobalt, oxide of, free.—B. O. No. 152, Aug., 1850.

⁽²⁾ 12 and 13 Vict. cap. 90.

⁽³⁾ Coir cordage, whether ropes, cables, or otherwise, to pay duty as rope, twine, and strands.—B. O. 10th July, 1849.

	£.	s.	d.
COLOCYNTH lb.			free
COLOGNE WATER. See <i>Water</i> .			
COLUMBA ROOT cwt.			free
CONFITS, dry lb.	0	0	6*
— of and from British Possessions . lb.	0	0	3*
CONFECTIONARY ⁽¹⁾ lb.	0	0	6*
COPPER, Ore of (11 and 12 Vict. cap. 127). ton	0	1	0
— Regulus of ton	0	1	0
— old, fit only to be manufactured ⁽²⁾ . ton	0	2	6
— unwrought, viz., in Bricks or Pigs, Rose Copper, and all Cast Copper . . . ton	0	2	6
— part wrought; viz., Bars, Rods, or Ingots, hammered or raised ton	0	2	6
— in Plates, and Copper Coin ton	0	2	6
— or Brass Wire . . . for every 100 <i>l</i> . value	10	0	0
— Manufactures of, not otherwise enumerated or described, and Copper Plates engraved, for every 100 <i>l</i> . value	10	0	0
COPPERAS, viz., Blue, Green, and White . ton			free
CORAL ⁽³⁾ , viz., in Fragments lb.			free
— Whole, Polished lb.			free
— Unpolished lb.			free
CORDAGE, tarred or untarred ⁽⁴⁾ , standing or running rigging in use excepted . cwt.	0	6	0*
— of and from British Possessions . cwt.	0	3	0*
— in actual use of a British ship, and being fit and necessary for such ship, and not, or until otherwise disposed of			free
..... if, and when otherwise disposed of, for every 100 <i>l</i> . value	5	0	0*
— of and from British Possessions, for every 100 <i>l</i> . value	2	10	0*
CORK ton			free
CORKS, ready made lb.	0	0	8*
— Squared for rounding cwt.	0	16	0*
— Fishermen's cwt.	0	2	0*

⁽¹⁾ Confectionary, medicated, to pay duty as "Goods manufactured."—B. O. 11th Sept., 1848.

⁽²⁾ Old copper sheathing and old copper and pewter utensils of British manufacture, returned from the British Plantations; also old copper stripped off vessels in ports of the United Kingdom, are admitted duty-free, under the regulations set forth in B. M. 15th Feb., 1833. See *Declaration*, No. 16, p. 30.

⁽³⁾ Coral negligees to pay duty as "Goods manufactured."—B. O. 2nd Jan., 1844. For Beads, see *Beads*.

⁽⁴⁾ Cordage not exceeding 5 inches in circumference deemed rope or cordage; exceeding 5 inches in circumference, to pay duty as cable.—B. O. 18th July, 1839; 10th July, 1846; and 8th Nov., 1848.

	£.	s.	d.
CORN, viz., Wheat, Barley, Bear, or Bigg, Oats, Rye, Peas, and Beans quarter	0	1	0
— Wheat Meal and Flour, Barley Meal, Oat- Meal, Rye Meal and Flour, Pea Meal, and Bean Meal.—9 and 10 Vict. cap. 22. cwt.	0	0	4½
<i>The duties upon Corn, Grain, Meal, and Flour, are to be paid on importation, whe- ther entered to be warehoused or not.—12 and 13 Vict. cap. 90.</i>			
<i>No abatement or allowance of the duty thereon to be made on account of damage.— 13 and 14 Vict. cap. 95, s. 7.</i>			
COTTON, Manufactures, not being articles wholly or in part made up, not otherwise charged with duty ⁽¹⁾ value			free
— East India Piece Goods, viz. :—			
— Calicoes & Muslins, white, pieces and value			free
..... dyed or coloured, pieces and value			free
— Nankeens pieces and value			free
..... dyed or coloured, pieces and value			free
— Handkerchiefs, dyed and coloured, pieces and value			free
— Yarn lb. and value			free
— Articles or Manufactures of Cotton, wholly or in part made up, not otherwise charged with duty for every 100l. value	10	0	0
..... of and from British Possessions, for every 100l. value	5	0	0
COWRIES value and cwt.			free
CRANBERRIES gallon			free
CRAYONS for every 100l. value	10	0	0
CREAM OF TARTAR cwt.			free
CRYSTAL, viz., Rough value			free
— Cut or Manufactured, for every 100l. value	10	0	0
— Beads for every 100l. value	10	0	0

(1) Cotton Fringe is to be charged with the duty of 10 per cent.—B. M. 26th May, 1846.

Cotton Handkerchiefs in the piece, fringed and not required to be hemmed, to pay duty as “articles manufactures of cotton.”—B. O. 16th June, 1846.

Cotton trimming, being a patterned braiding very similar to cotton fringe, but intended for dresses, instead of curtains, deemed free.—B. O. 27th March, 1849.

Cotton Hose	{ marked	“Children’s White Lace Hose.”	{ Admitted to entry on removal of the labels.
		“Men’s Brown frame net Half Hose.”	
		“———— dressed Half Hose.”	

B. O. 18th June, 1849.

	£.	s.	d.
CUBEBS lb.			free
CUCUMBERS, preserved in Salt, for every 100l. value	5	0	0
— of and from British Possessions, for every 100l. value	2	10	0
CURRANTS cwt.	0	15	0*
<i>Currants deposited in warehouses of special security, when taken out for home use, shall be charged with duty upon the quantity actually delivered.—8 and 9 Vict. cap. 91, s. 18.</i>			
<i>Currants deposited in warehouses of extra security, when taken out for home use, are to have an allowance made for natural waste, not exceeding 3 per cent. for the first twelve months on the quantities ascertained at landing, and for any term exceeding twelve months, an allowance not exceeding 4 per cent.—T. O. 29th Nov., 1836.</i>			
<i>No abatement or allowance of the duty on Currants to be made on account of damage.—See p. 14.</i>			
CUTCH ton			free
DATES cwt.	0	10	0*
DIAMONDS (1) value			free
<i>Diamonds, on importation into the United Kingdom, may be landed without report, entry or warrant.—8 and 9 Vict. cap. 86, s. 2.</i>			
DICE (2) pair	1	6	2*
DIVI DIVI ton			free
DOWN lb.			free
DRAWINGS. See Prints.			
DRUGS, not enumerated (3) cwt.			free
EARTHENWARE, not otherwise enumerated or described. for every 100l. value	10	0	0*
EBONY ton			free

(1) Diamonds mounted or set, the mounting or setting only liable to duty as "Goods manufactured."—T. O. 19th April, 1817; and G. O. 1835.

(2) Dice, although numbered only on one side, are liable to this rate of duty.—B. O. 10th Jan., 1844.

(3) Medicines. The Board direct that the present practice of charging duty, as "Goods manufactured," on all Foreign Patent Medicines, Pills, &c., to be continued.—B. O. 5th May, 1849.

— Medicinal Powders, deemed "Goods manufactured."—B. O. 15th March, 1847.

— Magnesia, ordered to be delivered free.—B. O. 16th June, and 25th July, 1848.

	£.	s.	d.
Eggs 120	0	0	10*
— of and from British Possessions . . . 120	0	0	2½*
EMBROIDERY and Needlework, (¹) for every 100l. value	15	0	0
— of and from British Possessions, (¹) for every 100l. value	5	0	0
ENAMEL lb.			free
ESSENCES, viz., of Spruce, for every 100l. value	10	0	0*
— not otherwise enumerated or described, viz., Extract of Cardamoms, Coculus Indicus, Guinea Grains of Paradise, Liquorice, Nux Vomica, Quassia, Opium, Guinea Pepper, Vitriol, Peruvian or Jesuit's Bark, and of Radix Rhatanix, for every 100l. value	20	0	0*
EXTRACT or preparation of any article (²) not being particularly enumerated or described, nor otherwise charged with duty, for every 100l. value	20	0	0*
— or, and in lieu of the above duty, at the option of the importer . . . lb.	0	5	0*
<i>For prohibition on Extract of Tea, Coffee, Cocoa or Tobacco. See p. 2.</i>			
FEATHERS, for beds, in beds or otherwise . cwt.			free
— Ostrich, dressed lb.	1	10	0*
..... undressed lb.			free
— Paddy Bird lb.	0	1	0*
..... undressed lb.			free
— not otherwise enumerated or described, viz. dressed . . . for every 100l. value	10	0	0*
..... undressed value			free
FIGS cwt.	0	15	0*
<i>Figs deposited in warehouses of special security, when taken out for home use, shall be charged with duty upon the quantity ascertained at the time of delivery.—8 and 9 Vict. cap. 91, s. 18.</i>			
<i>Figs deposited in warehouses of extra security, when taken out for home use, are to have an allowance made for natural waste,</i>			

(¹) 12 and 13 Vict. cap. 90. Crochet, not deemed to be needlework, but to be charged as "articles of wool, cotton," &c., as the case may be.—B. O. 1st and 15th March, 1849.

Drawings or designs for needlework may be admitted free of duty.—B. O. 1st. Feb., 1845.

(²) *Salicine is chargeable with this rate of duty.—B. O. 26th July, 1844.*

Figs, continued:

not exceeding 3 per cent. for the first twelve months, on the quantities ascertained at landing, and for any term exceeding twelve months, an allowance not exceeding 4 per cent.—T. O. 29th November, 1836.

The duty on all reasonable deficiencies of boxes, drums, and baskets of Figs and Raisins ascertained on delivery for exportation from the Legal Quay Warehouses, may be remitted upon a certificate from the Landing Surveyor in each case, that no fraud is suspected, and that the deficiency has arisen from natural causes.—B. M. 25th July, 1844.

No allowance of the duty on Figs to be made on account of damage. See p. 14.

FISH, viz., Eels . . . the ship's lading ⁽¹⁾ 13 0 0*

Fish, fresh, of British taking, and imported in British Ships, and Lobsters fresh, however taken or imported, may be landed in the United Kingdom, without report, entry, or warrant.—8 and 9 Vict. cap. 86, s. 2.

— Lobsters	number	free
— Turbots	cwt.	0 5 0*
— of FOREIGN taking, imported from Foreign places in other than Fishing vessels, viz.—		
— Oysters	bushel	0 1 6*
— Salmon ⁽²⁾	cwt.	0 10 0*
— Soles	cwt.	0 5 0*
— Turtle ⁽³⁾	cwt.	0 5 0*
— Fresh, not otherwise enumerated	cwt.	0 1 0*
— Cured, not otherwise enumerated	cwt.	0 1 0
— of BRITISH taking, fresh or cured, viz., Cod, Caplin, Herrings, Mackerel, Salmon, Sounds and Tongues, Turtle and unenumerated	cwt.	free
FLASKS, in which Olive Oil is imported		free
FLAX and Tow, or Codilla of Hemp or Flax, whether dressed or undressed	cwt.	free

⁽¹⁾ Eels imported in small quantities to pay 2s. 6d. per cwt.—B. O. 22nd June, 1843.

⁽²⁾ Salmon, whether cured or fresh, liable to this rate of duty.—B. O. 29th May, 1844.

⁽³⁾ Turtle preserved, imported in a British Ship, from Honduras and the British Colonies, may be admitted to entry, duty free, upon a declaration of the importer that the turtle is of British taking and curing.—G. O. 1845.

	£.	s.	d.
FLOCKS ⁽¹⁾ cwt.			free
FLOUR. See <i>Corn</i> .			
FLOWER ROOTS value			free
FLOWERS, Artificial ⁽²⁾ , not made of silk, for every 100 <i>l</i> . value	25	0	0
— wholly or in part of Silk, for every 100 <i>l</i> . value	25	0	0
FRAMES, for Pictures, Prints, or Drawings, for every 100 <i>l</i> . value	10	0	0*
FRUIT, raw ⁽³⁾ , and not otherwise enumerated, for every 100 <i>l</i> . value	5	0	0*
FUSTIC ton			free
GALLIC POWDER ton			free
GALLS cwt.			free
GAMBOGE cwt.			free
GARANCINE cwt.			free
GARNETS, cut or uncut, not set . . . lb.			free
GAUZE of Thread . . . for every 100 <i>l</i> . value	10	0	0
— of and from British Possessions, for every 100 <i>l</i> . value	5	0	0
GELATINE cwt.			free
GENTIAN ton			free
GERMAN SILVER, in Bars, to be charged with duty as " <i>Goods manufactured</i> ." —B. M. 3rd January, 1832.			
GINGER cwt.	0	10	0*
— of and from British Possessions . . cwt.	0	5	0*
— Preserved ⁽⁴⁾ lb.	0	0	6*

⁽¹⁾ Flocks for beds, free.

Flock or Shearings, for paper-hangings, to pay duty as "*Goods manufactured*."

⁽²⁾ 9 and 10 Vict. cap. 102.

Petels, being preparations for artificial flowers, to be charged with duty as such.—B. O. 15th Dec., 1849.

Mounted ornamental shell flowers to pay duty as "*Goods manufactured*." —B. O. 12th June, 1850.

⁽³⁾ Foreign fruits, preserved in or with sugar, either in a dry or liquid state, to be charged with duty at 6*d*. per lb.—G. O. 1844.

Apricots and peaches dried in the sun, without sugar, to pay duty as "*Plums dried or preserved*."—T. O. 16th Dec., 1842, and G. O. 1848.

Bilberries are chargeable as "*Fruit raw*," &c.

⁽⁴⁾ Preserved ginger and other preserves, when imported in a ship from China and a British possession, to be charged the high duty, except upon declaration of the same being taken on board at a British possession, of which it is the produce; then the low duty. If imported from a B. P. where ginger, &c., is not grown, such as Singapore, Cape of Good Hope, and St. Helena, the high duty must be charged.—G. O. 17th July, 1838.

	£.	s.	d.
GINGER continued:			
— of and from British Possessions . lb.	0	0	1*
GINSENG ton			free
GLASS ⁽¹⁾ , any kind of Window Glass, white, or stained of one colour only, not exceeding one-ninth of an inch in thickness, and shades and cylinders cwt.	0	3	6
— All Glass exceeding one-ninth of an inch in thickness, all silvered or polished glass ⁽²⁾ , of whatever thickness, however small each pane, plate, or sheet, superficial measure, viz.:—			
..... Not exceeding 9 square feet, the square foot	0	0	3
..... Containing more than 9 square feet, and not more than 14 square feet, the square foot	0	0	6
..... Containing more than 14 square feet, and not more than 36 square feet, the square foot	0	0	7½
..... Containing more than 36 square feet, the square foot	0	0	9
— Painted or otherwise ornamented, the superficial foot	0	0	9
— All White Flint Glass Bottles, not cut, engraved, or otherwise ornamented, and Beads and Bugles of Glass . . lb.	0	0	0½
— Wine Glasses, Tumblers, and all other White Flint Glass Goods, not cut, engraved or otherwise ornamented . lb.	0	0	1
— All Flint Cut Glass, Flint Coloured Glass, and Fancy Ornamental Glass, of whatever kind lb.	0	0	2
— Bottles of Glass, covered with Wicker (not			

⁽¹⁾ 8 and 9 Vict. cap. 90.

Flint glass bottles with three rims, alleged to be so formed in order to give a firm hold, and not for ornament, to pay duty as "Glass goods not cut or ornamented."—B. O. 12th Dec., 1848.

Fluted wine glasses, deemed to be ornamented.—B. O. 3rd Jan., 1848.

Tumblers, ground at the bottom only, deemed to be cut.—B. O. 1st June, 1848.

⁽²⁾ Polished glass reflectors, coated with a compound metallic amalgam, applied in solution, and backed with another solution, apparently of bitumen judaicum, to resist friction and prevent it from oxidation, deemed to be "Goods manufactured."—B. O. 30th Nov., 1849.

GLASS, continued :		£.	s.	d.
being Flint or Cut Glass), or of Green or common Glass ⁽¹⁾	cwt.	0	0	9
— Articles of Green or Common Glass ⁽²⁾	cwt.	0	0	9
— Manufactures, not otherwise enumerated or described, and old broken Glass, fit only to be re-manufactured	cwt.	0	3	6
GLOVES (of Leather), viz., Habit Gloves ⁽²⁾	dozen pairs	0	3	6*
— Habit Mitts	do.	0	2	4*
— Men's Gloves	do.	0	3	6*
— Women's Gloves or Mitts ⁽⁴⁾	do.	0	4	6*
<i>Leather Gloves are restricted as to importation. See p. 7.</i>				
GLUE	cwt.	free		
— Clippings, or Waste of any kind, fit only for making Glue	value	free		
GOLD LEAVES	the 100 leaves	0	3	0*
GOODS unmanufactured, unenumerated. See last Clause in this Table.				
— in part or wholly manufactured, and not enumerated. See last Clause but one in this Table.				
GRAINS, viz., Guinea and Paradise	cwt.	0	15	0*
<i>No abatement of the duty on Guinea Grains to be made on account of damage. See p. 14.</i>				

(1) Glass bottles, empty, of British manufacture, admitted free of duty on a declaration.—See *Form of Declaration*, No. 5, p. 28.

Bottles containing wines and spirits are chargeable with duty according to the following scale (G. O. 13th Aug., 1842), viz. :—

	The Dozen Quarts.	The Dozen Pints.
English-shaped bottles, with port or sherry	19 lbs.	11 lbs.
Champagne and other wine, in similar bottles	24 lbs.	15 lbs.
Claret and other wine, or brandy	14 lbs.	9 lbs.
Rhenish and other wines	16 lbs.	11 lbs.
		The Dozen.
Geneva square bottles, from 8 to 11 gills		20 lbs.
" " 4 to 6 " "		14 lbs.

Bottles of glass containing mineral water are to be charged with duty as glass bottles.—B. O. July, 1846.

(2) 12 and 13 Vict. cap. 90.

(3) Children's gloves of leather, however small, to pay duty as habit gloves.—B. O. 29th May, 1844.

(4) Gloves (known in the trade as an eighth size) exceeding three inches in length from the extreme part of the thumb next to the wrist, are to be charged with the duty payable on women's gloves or mitts; but if under that length, as habit gloves.—G. O. 8th Oct., 1841.

Gloves of cotton, linen, or wool, are to be charged with the *ad valorem* duties on their respective articles of manufacture.—T. O. 3rd Dec., 1830.

	£.	s.	d.
GRAPES for every 100l. value	5	0	0*
GREASE ⁽¹⁾ cwt.			free
GREAVES, for Dogs cwt.			free
— of Tallow ton			free
GUANO ton			free
GUINEA CORN is admitted free of duty as <i>Sagina or Denarii</i> , B. O. to Londonderry, No. 22, Feb. 25, 1850.			
GUM, viz., Animi, Copal, Arabic, Senegal, Lac Dye, Seed Lac, Shell Lac, Stick Lac, Ammoniacum, Asafoetida, Euphorbium, Guaiacum, Kino, Mastic, Tragacanth, and unenumerated cwt.			free
GUM of Starch, torrifed or calcined . . . cwt.	0	1	0
GUNPOWDER cwt.	1	0	0*
<i>For prohibition on importation of Gunpowder. See p. 3.</i>			
GUN STOCKS in the rough, of Wood . . . cwt.			free
GYP SUM ton			free
HAIR, viz., Camels' Hair or Wool . . . lb.			free
— Cow, Ox, Bull, or Elk Hair . . . cwt.			free
— Goats' Hair or Wool cwt.			free
— Horse Hair cwt.			free
— Human Hair lb.			free
— unenumerated value			free
— Manufactures of Hair or Goats' Wool, or of Hair or Goats' Wool and any other material, and Articles of such manufacture wholly or in part made up, not particularly enumerated or otherwise charged with duty . . . for every 100l. value	10	0	0
..... of and from British Possessions, for every 100l. value	5	0	0
HAMS of all kinds cwt.	0	7	0
— of and from British Possessions ⁽²⁾ . cwt.	0	2	0
<i>Hams deposited in warehouses of special security, when taken out for home use, shall be charged with duty upon the quantity ascertained at the time of delivery. 8 and 9 Vict. cap. 91, s. 18.</i>			

(1) Grease—Dubbing or curriers' refuse (tallow, oil, &c., scraped from hides after soaking), to pay duty as "Goods manufactured."—B. O. 22nd June and 2nd Aug., 1848.

(2) All salt provisions, including hams which have not undergone in Canada the whole of the processes requisite to their preservation or curing, are inadmissible as Canadian produce.—G. O. ⁶⁷ 1843.

HAMS, continued :	£.	s.	d.
<i>Hams deposited in warehouses of extra security, when taken out for home use, are to have an allowance for natural waste, not exceeding 5 per cent. for the first twelve months on the quantities ascertained at landing, and for any term exceeding twelve months an allowance not exceeding 6 per cent. G. O., 4th Jan., 1839.</i>			
HARPSTRINGS, or Lutestrings, silvered, for every 100l. value	10	0	0
HATS or BONNETS, viz., of Chip ⁽¹⁾ . . . lb.	0	3	6
— of Bast, Cane, or Horsehair, not exceeding 22 inches in diameter doz.	0	7	6
— exceeding 22 inches in diameter . . . doz.	0	10	0
— Straw Hats or Bonnets ⁽²⁾ lb.	0	5	0
HATS, Felt ⁽³⁾ , Hair, Wool, or Beaver Hats, each	0	2	0
— made of Silk, Silk Shag laid upon Felt, Linen, or other material . . . each	0	2	0
HAY . . . Load, trusses of 56 lbs. each	free		
HEATH, for Brushes . . . cwt.	free		
HELLEBORE . . . cwt.	free		
HEMP, dressed . . . cwt.	free		
— rough or undressed, or any other vegetable substance of the nature and quality of undressed Hemp, and applicable to the same purposes . . . cwt.	free		
HIDES, not tanned, tawed, curried, or in any way dressed, dry and wet . . . cwt.	free		
— or pieces thereof, raw or undressed, unenumerated . . . value	free		
— Losh . . . lb.	free		
— Tanned, not otherwise dressed . . . lb.	free		
— Tawed or curried, not varnished, japanned, or enamelled . . . lb.	free		

(1) Hats or bonnets of chip must be wholly made up and perfect, when chargeable with duty as such. Crowns and flats are free of duty as platting of chip.

(2) Bonnets of straw and chip, if principally of straw, to pay duty as straw bonnets.—B. O. 22nd Feb., 1843.

(3) Bonnets of felt to be charged with duty as goods manufactured.—B. O. 21st Dec., 1849.

Hats or bonnets of straw to be weighed to the ounce gross, and to be charged with duty to the 4oz. net on the whole package.—G. O. 21st Jan., 1843, and B. O. 18th April, 1849.

HIDES, continued:		£.	s.	d.
— Tawed or curried, varnished, japanned, or enamelled	lb.		free	
— Muscovy or Russia, or pieces thereof, tanned, coloured, shaved, or otherwise dressed	lb.		free	
— or pieces thereof, in any way dressed, unenumerated	value		free	
— Tails, Buffalo, Bull, Cow, or Ox	value		free	
HONES	number		free	
HONEY	cwt.	0	10	0*
— of and from British Possessions	cwt.	0	5	0*
HOOPS of CATTLE	value		free	
HOOPS of IRON	ton		free	
— of Wood	number		free	
HOPS	cwt.	2	5	0
<i>Hops exported from this country are on their re-importation to be treated as foreign, whether originally so or not. 8 and 9 Vict. cap. 86, s. 33.</i>				
HORNS, Horn Tips, and pieces of Horns	ton		free	
INDIA RUBBER. See <i>Caoutchouc</i> .				
INDIAN CORN. See <i>Maize</i> .				
INDIGO	cwt.		free	
INK for Printers	cwt.		free	
INKLE, viz., Unwrought	lb.		free	
— Wrought	lb.		free	
IODINE is to be charged with duty as “Goods manufactured, &c.,” and not as an Extract.—G. O. 1855.				
IRIDIUM in cubes is admissible free of duty as “Goods unmanufactured, &c.,” at value.—B. O. 13th Sept., 1848.				
IRON, viz., in Bars, Unwrought	ton		free	
— Bloom	ton		free	
— Slit or hammered into rods	ton		free	
— Chromate of	ton		free	
— Cast	ton		free	
— Hoops	ton		free	
— Old broken, and old cast Iron	ton		free	
— Ore	ton		free	
— Pig Iron	ton		free	
— and Steel, Wrought, not otherwise enumerated	for every 100l. value	10	0	0
ISINGLASS (1)	cwt.	0	5	0

(1) 8 and 9 Vict. cap. 90.

	£.	s.	d.
JALAP lb.		free	
JAPANNED or Lacquered Ware, for every 100l. val.	10	0	0
JET lb.		free	
JEWELS, Emeralds and all other precious Stones, viz., unset value		free	
— set ⁽¹⁾ for every 100l. value	10	0	0*
JUICE of Lemons, Limes, or Oranges, gallon		free	
JUICE, Vegetable. See <i>Vegetables</i> .			
— Liquorice. See <i>Liquorice</i> .			
KERNELS of Walnuts, and Kernels of Peach Stones, commonly used for expressing Oil therefrom ton		free	
LABELS. See <i>Paper</i> .			
LAC, viz., Stick Lac cwt.		free	
LACE, viz.:—			
— Thread Lace for every 100l. value	10	0	0
— made by the hand, commonly called cushion or pillow Lace, whether of linen, cotton, or silken thread, for every 100l. value	10	0	0
LACQUERED WARE. See <i>Japanned Ware</i> .			
LAMP BLACK cwt.		free	
LAPIS Calaminaris ton		free	
LARD cwt.		free	
LATTEN, and Latten Shaven cwt.		free	
— Wire for every 100l. value	10	0	0
LAVENDER FLOWERS lb.		free	
LAWNS. See <i>Linen</i> .			
LEAD, viz., Black, Chromate of, and Ore . ton		free	
— Pig and Sheet ⁽²⁾ ton	0	2	6
— Red and White ton		free	
— Manufactures of, not otherwise enumerated for every 100l. value	10	0	0
LEATHER.—viz., Leather cut into Shapes, or any article made of Leather, or any Manufacture whereof Leather is the most valuable part, not otherwise enumerated or described for every 100l. value	10	0	0
— Boots, Boot Fronts, Shoes, &c. See <i>Boots</i> .			
— Gloves. See <i>Gloves</i> .			
LEAVES OF GOLD the 100 leaves	0	3	0*
LEAVES OF ROSES lb.		free	

(1) The Board are of opinion that under the existing law, the ad valorem duty of 10 per cent. is chargeable upon Jewels, Emeralds, and all other precious Stones, except Diamonds and Pearls set, as well on the stone as on the setting.—B. O. No. 513, 19th April, and G. O. $\frac{50}{1850}$.

(2) 11 and 12 Vict. cap. 127.

	£.	s.	d.
LEECHES value			free
LEMONS. See <i>Oranges</i> .			
— Peel of cwt.			free
— Juice of. See <i>Juice</i> .			
LENTILS bushel			free
LIGNUM VITÆ ton			free
LINEN, or Linen and Cotton, viz. :—			
— Cambrics and Lawns, commonly called French Lawns, the Piece not exceeding 8 yards in length, and not exceeding seven-eighths of a yard in breadth, and so in proportion, for any greater or less quantity :—			
..... Plain piece	0	2	6
..... Bordered Handkerchiefs ⁽¹⁾ piece	0	2	6
— Lawns of any sort, not French, for every 100 <i>l.</i> value	10	0	0
<i>Cambrics and Lawns are restricted as to importation. See p. 7.</i>			
— Damasks square yard	0	0	5
— Damask Diaper square yard	0	0	2½
— Plain Linens and Diaper, whether chequered or striped with dyed yarn or not, and manufactures of linen, or of linen mixed with cotton or with wool, not particularly enumerated or described, not being articles wholly or in part made up value			free
— Sails, in actual use of a British ship, and fit and necessary for such ship, and not otherwise disposed of value			free
..... not in actual use of a British ship, and not fit and necessary for such ship, and when otherwise disposed of, for every 100 <i>l.</i> value	10	0	0
— Articles, manufactures of linen, or of linen mixed with cotton, or with wool, wholly or in part made up, not particularly enumerated, or otherwise charged with duty for every 100 <i>l.</i> value	10	0	0
LIQUORICE, Juice and Paste ⁽²⁾ cwt.	1	0	0
—..... of and from British Possessions ⁽²⁾ cwt.	0	10	0

⁽¹⁾ Handkerchiefs of cambric, when hemmed only, are to be charged with duty as "Articles, manufactures of linen."—B. O. 4th Feb., 1830.

When worked, they are charged with duty as needlework or embroidery.

⁽²⁾ 9 and 10 Vict. cap. 102.

LIQUORICE, continued :		£.	s.	d.
— Powder	cwt.	1	15	0*
..... of and from British Possessions, cwt.		0	15	0*
— Root	cwt.	1	0	0*
..... of and from British Possessions, cwt.		0	10	0*
LITHARGE	ton			free
LITMUS is to be charged with duty as “Goods manufactured, &c.”—B. O. No. 58, 10th April, 1850.				
LIVE CREATURES, illustrative of Natural History	value			free
LOGWOOD	ton			free
MACCARONI and Vermicelli	lb.	0	0	1*
MACE	lb.	0	2	6*
MADDER and Madder Roots	cwt.			free
MAGNA GRÆCIA WARE	value			free
MAHOGANY	ton			free
MAIZE, or Indian Corn	quarter	0	1	0
— Meal	cwt.	0	0	4½
MANGANESE ORE	ton			free
MANNA	lb.			free
MANNA CROUP is to be charged with duty as Wheat Meal or Flour.—G. O. 1849.				
MANURES, unenumerated	ton			free
MANUSCRIPTS	lb.			free
MAPS or CHARTS, or parts thereof, viz. :—				
— Plain or Coloured (¹)	number			free
MARBLE. See Stone.				
MARBLES for Children. See Toys.				
MARMALADE	lb.	0	0	6*
— of and from British Possessions	lb.	0	0	1*
MATS and MATTING	for every 100l. value	5	0	0*
— of and from British Possessions, for every 100l. value		2	10	0*
— Dunnage Mats, if not of greater value than 10s. per 100 (²)	value			free
MATTRESSES	value			free
MEAD	gallon	0	5	6*
MEAT, Salted or Fresh (³), not otherwise described	cwt.			free

(¹) Maps forming part of a work to be rated to duty as books; but maps or prints bound or stitched without letter-press, or when the letter-press is merely descriptive of them, are liable as maps or prints.—B. O. 5th Sept., and 21st Dec., 1829.

(²) 9 and 10 Vict. cap. 102. (May be cleared, and values approved by Tide Surveyors.)

(³) Meats preserved, being beef preserved fresh, in canisters, delivered free of duty.—T. O. 4th July, 1849.

	£.	s.	d.
MEDALS of any sort value		free	
MEDLARS bushel	0	1	0*
— of and from British Possessions. bushel	0	0	6*
MERCURY, Prepared for every 100l. value	10	0	0*
METAL, viz., Bell Metal ton		free	
— Leaf Metal, (except Leaf Gold), the packet containing 250 leaves	0	0	1*
MILL BOARDS cwt.	1	10	0*
MINERAL WATER. See <i>Water</i> .			
MINERALS and FOSSILS, unenumerated, value		free	
MODELS of Cork or Wood value		free	
MOLASSES. See <i>Sugar</i> .			
MORPHIA, and its Salts lb.	0	5	0*
MOSS, viz., Lichen Islandicus ton		free	
— Rock, for Dyers' use ton		free	
— other than Rock, or Iceland Moss value		free	
MOTHER-OF-PEARL SHELLS cwt. and value		free	
MUM, or Beer the barrel of 32 gallons	1	0	0
MUSICAL INSTRUMENTS for every 100l. value	10	0	0
MUSK oz.		free	
MUSTARD-FLOUR cwt.	0	6	0
MYROBOLANE BERRIES ton		free	
MYRRH cwt.		free	
NAPHTHA is assessed to duty as " <i>Goods manufactured,</i> " but if found to be mixed with spirits, then the spirit duty is chargeable.			
NEEDLEWORK. See <i>Embroidery</i> .			
NICARAGUA WOOD ton		free	
NICKEL, viz., Ore value		free	
— Arseniate of, in Lumps or Powder, being in an unrefined state value		free	
— Metallic and Oxide of Nickel, refined, value		free	
NITRE, viz., Cubic Nitre cwt.		free	
NUTMEGS ⁽¹⁾ lb.	0	2	6
— wild, in the shell ⁽¹⁾ lb.	0	0	3
— wild, not in the shell ⁽²⁾ lb.	0	0	5
NUTS, viz., Cocoa Nuts number		free	
— Chesnuts bushel		free	
— Pistachio Nuts cwt.		free	
— Small Nuts bushel	0	2	0*
— Walnuts bushel	0	2	0*
— Nuts and Kernels, unenumerated, value		free	
— Kernels of Walnuts, and of Peach Stones, and all Nuts or Kernels, unenumerated, commonly used for expressing Oil therefrom ton		free	

⁽¹⁾ 9 and 10 Vict. cap. 102.⁽²⁾ 12 and 13 Vict. cap. 90.

	£.	s.	d.
NUX VOMICA cwt.	0	5	0*
<i>No abatement of the duty on Nux Vomica to be made on account of damage. See p. 14.</i>			
OAKUM cwt.			free
OCHRE cwt.			free
OIL SEED CAKES ton			free
OIL, viz., Almond lb.	0	0	2*
— Animal cwt.			free
— Bays lb.	0	0	2*
— Castor cwt.			free
— Chemical, Essential, or Perfumed ⁽¹⁾ . lb.	0	1	0
— Cloves ⁽¹⁾ lb.	0	3	0
— Cocoa Nut cwt.			free
— Hemp Seed, Linseed and Rape Seed . tun			free
— Lard value			free
— of Mace to be charged with duty as an essential Oil.—B. O. 23rd January, 1843.			
— Olive tun			free
..... Flasks, in which Olive Oil is imported			free
— Palm cwt.			free
— Paran tun			free
— Rock cwt.			free
— Seed, unenumerated tun			free
— Train, Blubber, and Spermaceti Oil and Head matter, the produce of Fish or Creatures living in the Sea, caught by the crews of British Vessels, and imported direct from the Fishery, or from any British Possession in a British Vessel, tun			free
— Train Oil and Blubber, the produce of Fish or Creatures living in the Sea, of Foreign Fishing tun			free
— Spermaceti, of Foreign Fishing . . . tun			free
— or Spirit of Turpentine cwt.	0	5	0*
..... of and from British Possessions . cwt.	0	2	6*
— Walnut cwt.			free
— not particularly enumerated . . . value			free
OLIBANUM cwt.			free
OLIVES gallon	0	2	0*
OLIVE WOOD ton			free
ONIONS bushel	0	0	6*
— of and from British Possessions . lb.	0	0	3*
OPIUM lb.	0	1	0*
<i>No abatement of the duty on Opium to be made on account of damage. See p. 14.</i>			
— Extract or Preparation of. See <i>Essences</i> .			

(1) 8 and 9 Vict. cap. 90.

	£.	s.	d.
ORANGE FLOWER WATER lb.	0	0	1*
ORANGES and LEMONS ⁽¹⁾ the Chest or Box, viz.:—			
—— not ex. the capacity of 5,000 cubic inches	0	2	6*
—— ex. 5,000 and not ex. 7,300 cubic inches	0	3	9*
—— ex. 7,300 and not ex. 14,000 cubic inches	0	7	6*
—— for every 1,000 cubic inches ex. 14,000	0	0	7½*
—— loose, the 1,000	0	15	0*
—— or, and at the option of the importer, for every 100l. value	75	0	0*
—— Peel of cwt.		free	
<i>No abatement of the duties on Oranges and Lemons to be made on account of damage. See p. 14.</i>			
ORCHAL cwt.		free	
ORE, unenumerated value		free	
ORPIMENT cwt.		free	
ORRIS ROOT cwt.		free	
ORSEDEW cwt.	0	10	0*
PAINTERS' COLOURS ⁽²⁾ , unenumerated, viz.:—			
—— unmanufactured value		free	
—— manufactured for every 100l. value	10	0	0*
PALMETTO THATCH cwt.		free	
—— manufactures of value		free	
PAPER, viz. ⁽³⁾ , Brown Paper made of old rope or cordage only, without separating or extracting the Pitch or Tar therefrom,			

⁽¹⁾ All chests or boxes of Oranges or Lemons, measuring 36 in. in length, 20 in. in width, and 7 in. in depth, having cones of 9 in. and under 12 in. in height, may be admitted to entry at the rated duty of 8s. 9d. each.

And all chests or boxes of the above dimensions, having cones amounting to or exceeding 12 in. in height, may be charged at the rate of 7s. 6d. each.—G. O. 1845.

⁽²⁾ Barytes ground, used for the purpose of adulterating White Lead, may be admitted as "Goods manufactured, &c."—B. O. 13th Dec., 1848.

⁽³⁾ Envelopes and Cigar Cases
Bordering
Gilt Paper
Embossed Flowers
Embossed Drawings or Prints

{ deemed to be } Goods Manufactured unenumerated.

B. O. 27th Feb., 1849.

Bills of Lading { deemed to be } Unrated paper.

B. O. 26th April, 1843, and 8th Dec., 1843.

Coloured Lining Paper { deemed to be } Stained paper.
Paper fit for Paper-hanging and similar uses

B. O. 6th June, 1848, and 27th Feb., 1849.

Labels printed in the English Language to pay duty as "Goods manufactured."—B. O. 3rd Feb., 1849.

PAPER continued:		£.	s.	d.
and without any mixture of other materials therewith	lb.	0	0	3*
— printed, painted, or stained Paper, or Paper Hangings, or Flock Paper	sqr. yard	0	0	2
— waste Paper, unless printed on in the English language, or Paper of any other sort, not particularly enumerated or described, nor otherwise charged with duty	lb.	0	0	4½*
<i>Paper printed on in the English Language is prohibited. See p. 2.</i>				
PARCHMENT	sheet			free
PASTEBOARD	cwt.	1	10	0*
PEARLS ⁽¹⁾	value			free
PEARS, raw	bushel	0	0	6*
— of and from British Possessions	bushel	0	0	3*
— dried	bushel	0	2	0*
PENCILS	for every 100l. value	10	0	0
— of Slate	for every 100l. value	10	0	0
PENS	value			free
PEPPER of all sorts	lb.	0	0	6*
<i>An allowance for natural waste on Pepper, upon the exportation thereof, shall be made in warehouses not of special security, for every 100 lbs. weight 2 lbs., and so in proportion for any less quantity.—8 and 9 Vict. cap. 91, s. 46.</i>				
<i>No allowance or abatement of the duty on Pepper to be made on account of damage. See p. 14.</i>				
PERCUSSION CAPS	1000	0	0	4*
PERFUMERY, not otherwise charged, 100l. value		10	0	0
PERRY	tun	5	5	0
PEWTER, Manufactures of, for every 100l. value		10	0	0
PHOSPHORUS	for every 100l. value	10	0	0*
PICKLES, preserved in Vinegar ⁽²⁾	gallon	0	0	4
— or Vegetables, preserved in Salt ⁽²⁾ , for every 100l. value		5	0	0
PICTURES	each	0	1	0*
— and further	square foot	0	1	0*
— above 200 square feet	each	10	0	0*
PIMENTO	cwt.	0	5	0*
PINK ROOT	lb.			free
PITCH	cwt.			free
— BURGUNDY	cwt.			free

⁽¹⁾ Pearls, set.—Duty to be levied on the setting only, as “Goods manufactured.”—G. O. 1850.

⁽²⁾ 8 and 9 Vict. cap. 90

	£.	s.	d.
PLANTAINS cwt.			free
PLANTS, Shrubs, and Trees, alive . . . value			free
PLASTER OF PARIS ton			free
PLATE OF GOLD ⁽¹⁾ . . . for every 100 <i>l.</i> value	10	0	0*
Stamp-duty on gold ounce	0	17	0
— of Silver ⁽¹⁾ gilt and ungilt, for 100 <i>l.</i> value	10	0	0*
Stamp-duty on silver ounce	0	1	6
— battered ⁽²⁾ value			free
— Wire, gilt or plated, or Silver. See <i>Wire</i> .			
PLATINA, and Ore of Platina value			free
PLATTING ⁽³⁾ , or other manufactures to be used in, or proper for making Hats or Bonnets, viz., of Bast, Cane, or Horsehair . . lb.	0	10	0*
— of Chip lb.			free
— of Straw ⁽⁴⁾ lb.	0	5	0

(1) Together with the stamp-duty; but the additional five per cent. is not to be charged on the stamp-duty.

(2) British Plate may be battered and reduced to bullion on importation, although drawback may have been received on exportation.—B. O. 17th July, 1843.

Gold and Silver presentation Plate, awarded for public services, or won as competitive prizes at Races, Regattas, &c., &c.—the Duties thereon have been remitted, on special application to the Lords of the Treasury.

Old British Plate, imported by the persons who took the same abroad, may be delivered duty free, upon a declaration that the property remains unchanged, and that no drawback was received thereon.—G. O. ¹¹⁰
1844.

For *Form of Declaration*, see No. 2, p. 27. For *British Plate Marks*, see p. 125.

(3) Platting of Hemp and Cotton to pay duty as “Goods manufactured.”—B. O. 2nd Jan., 1844.

Platting.—Single Cordonnet and other straw goods not proper for making Hats or Bonnets, to pay duty as “Goods manufactured.”—B. O. 25th Dec., 1843.

Single Cordonnet, with a bowed pattern of straw twist running through it, not deemed to be “Platting of Straw,” but to pay duty as “Goods manufactured.”—B. O. 27th Jan., 1849.

Single Cordonnet of Chip, deemed to be “Platting of Chip.”—B. O. 14th Dec., 1843.

Double Cordonnet to pay duty as “Platting of Straw.”—B. O. 14th Dec., 1843.

Platting of Straw, when capable of being made into, or used as Hats or Bonnets, to be charged as “Platting of Straw.”—B. M. 8th Dec., 1843.

When the warp or shoot is of Horsehair, the article should be considered as not more than one-half part Horsehair, and subject to the rated duty of 5*s.* per lb. (as “Straw Platting”), but if there should be inserted any Horsehair beyond the warp or shoot (irrespective of the weight of Horsehair as compared with any or either of the other materials), the article should be subject to the rated duty of 10*s.* per lb., as “Platting of Horsehair.”—G. O. ²¹
1849.

(4) The duty on Straw Platting and Straw Hats is to be ascertained and charged to the weight of a quarter of a pound.—G. O. 21st. Jan., 1843. On the whole package, B. O. 18th April, 1849.

PLATTING, continued:		£.	s.	d.
— Willow Squares ⁽¹⁾ ,	for every 100l value	10	0	0
PLUMS, dried or preserved ⁽²⁾ cwt.	1	7	6*
— commonly called French Plums, and Prunellos ⁽³⁾ cwt.	1	0	0*
— preserved in Sugar	. . . . . lb.	0	0	6*
POMATUM	for every 100l. value	10	0	0
POMEGRANATES	. . . . . 1000	0	5	0*
— Peel of . . . . .	. . . . . cwt.	free		
PORCELAIN. See <i>China</i> .				
PORK, Salted (not Hams), and Fresh Pork,	cwt.	free		
POTATOES . . . . .	. . . . . cwt.	free		
POTATO FLOUR . . . . .	. . . . . cwt.	0	1	0
POTS, viz., Melting Pots for Goldsmiths, the 100		0	3	2*
— of Stone	for every 100l. value	10	0	0
POULTRY, alive or dead ⁽³⁾ , for every 100l. value		5	0	0*
— of and from British Possessions, for every 100l. value		2	10	0*
POWDER, viz., Hair Powder . . . . .	. . . . . cwt.	1	0	0*
— Perfumed . . . . .	. . . . . cwt.	1	0	0*
— not otherwise enumerated or described, that will serve for the same uses as starch,	cwt.	0	10	0*
PRINTS and DRAWINGS ⁽⁴⁾ , plain or coloured,				
	single, each	0	0	1*
— Bound or sewn ⁽⁵⁾ dozen	0	0	3*
— <i>Published in the dominions of Prussia</i> ⁽⁶⁾				

⁽¹⁾ 9 and 10 Vict. cap. 102.

⁽²⁾ Packages containing French Plums.—In future such packages only as are strictly necessary for the importation of the fruit, and *bona fide* the usual sort of packages in which such fruit is ordinarily imported, shall be delivered duty free.—G. O. 17/1847.

⁽³⁾ Game is to be charged with the same duty as Poultry.

⁽⁴⁾ Pictures, sketches, and drawings, brought from the continent, and accompanied by the proprietor, are to be admitted duty free, on a declaration.—T. O. 5th Aug., 1817. See *Declaration*, No. 15, p. 31.

Drawings for patterns admitted free of duty.—B. O. 1st Feb., 1845.

Prints.—Crochet pattern prints bound together admitted to entry at 3d. per dozen as bound prints.—B. O. 22nd Nov., 1849.

— as samples, delivered free, upon being defaced or cut.—B. O. 15th March, 1850.

⁽⁵⁾ Patterns of embroidery and drawings are admitted at the above rate of duty.—B. M. 19th Nov., 1845.

Small prints of Catholic saints, &c., to pay duty as prints, on the ground of their being intended for devotional purposes.—B. O. 15th Dec., 1848.

Toy prints, framed and glazed, being of dimensions not exceeding 6½ inches by 5 inches, are to be admitted on payment of the duty of 10 per cent. as toys.—G. O. 55/1847.

⁽⁶⁾ Extended also to Saxony and the Duchy of Brunswick.—O. C. 26th Sept., 1846, and 24th April, 1847. To the states forming the Thuringian Union.—O. C. 10th Aug., and G. O. 127/1847. To Hanover.—O. C. 28th Sept., & G. O. 148/1847. To Oldenburgh.—O. C. 11th Feb., and G. O. 15/1848.

PRINTS and DRAWINGS, continued :		£.	s.	d.
<i>are admitted under the act 9 and 10 Vict. cap. 58, at the following duties, viz. :—</i>				
— Plain or coloured, single	each	0	0	0½
— Bound or sewn	dozen	0	0	1½
PRUNES	cwt.	0	7	0*
PRUSSIAN OF POTASH	lb.			free
PUDDINGS and SAUSAGES	lb.	0	0	1
PUZZOLANI, a species of cement, is admitted free of duty as "Goods unmanufactured not otherwise enumerated, &c."				
QUASSIA	cwt.	0	10	0*
QUICKSILVER	lb.			free
QUILLS, viz., Goose and Swan	number			free
QUINCES	1000	0	1	0*
QUININE, Sulphate of	oz.	0	0	6*
RADIX, Contrayervæ	lb.			free
— Enulæ Campanæ	cwt.			free
— Eringii	cwt.			free
— Ipecacuanhæ	lb.			free
— Rhatanæ	lb.			free
— Senekæ	lb.			free
— Serpentariæ, or Snake Root	lb.			free
RAGS, viz. ⁽¹⁾ , Old Rags, old Junk or Ropes ⁽²⁾ , or old Fishing Nets, fit only for making Paper or Pasteboard				free
— Old Woollen	ton			free
— Pulp of	ton			free
RAISINS	cwt.	0	15	0*
— of and from British Possessions.	cwt.	0	7	6*
<i>The duty payable on Raisins deposited in warehouses of special security, when taken out for home use, shall be charged upon the quantity actually delivered.—8 and 9 Vict. cap. 91, s. 18.</i>				
<i>An allowance is to be made, on delivery for home use, of Raisins, in warehouses of extra security, not exceeding 3 per cent. for the first twelve months, on the quantities ascertained at landing; and for any term</i>				

⁽¹⁾ Rags may be admitted from any Christian port within the Straits, if they are accompanied by a certificate from the British Consul, that they have been embarked in free pratique from the shore, and if upon inspection by the proper officer of Customs, the Rags appear to have been washed.—O. C. 28th Aug., and G. O. ⁸⁹ 1845

⁽²⁾ New Hempen Rope to be cut into pieces not exceeding one foot in length before being delivered as junk.—B. O. 4th Nov. 1844.

RAISINS, continued :

£. s. d.

exceeding twelve months an allowance not exceeding 4 per cent.—T. O. 29th Nov. 1836.

All reasonable deficiencies on boxes, drums, and baskets of Raisins exported from the Legal Quay Warehouses, may be remitted, upon a certificate from the Landing Surveyor that no fraud was suspected, and that the deficiencies arose from natural causes.—B. M. 25th July, 1844.

No abatement of the duty on Raisins to be made on account of damage. See p. 14.

RAPE OF GRAPES	tun	free
RED WOOD or GUINEA WOOD	ton	free
RHUBARB	lb.	free
RIBBONS. See <i>Silk</i> .		
RICE ⁽¹⁾	cwt.	0 1 0
— of and from British Possessions	cwt.	0 0 6
— Rough and in the Husk	quarter	0 1 0
..... of & from British Possessions, quarter		0 0 1
ROPES, New. See <i>Cordage</i> .		
— Old. See <i>Rags</i> .		
ROSE WOOD	ton	free
ROSIN	cwt.	free
SACCHARUM Saturni	cwt.	0 10 0*
SAFFLOWER	cwt.	free
SAFFRON	lb.	free
SAGO	cwt.	0 0 6
SAILS. See <i>Linen</i> .		
SAL, viz., Ammoniac	cwt.	free
— Limonum	cwt.	free
— Prunellæ	cwt.	free
SALEP, or Salop	cwt.	free
SALT	cwt.	free
SALTPETRE (Nitrate of Potash)	cwt.	free
SANGUIS DRACONIS	cwt.	free
SANTA MARIA WOOD.	ton	free
SAPAN WOOD	ton	free
SARSAPARILLA	lb.	free
SASSAFRAS	cwt.	free
SATINWOOD	ton	free
SAUNDERS, viz., Red, White, or Yellow	ton	free
SAUSAGES, or Puddings	lb.	0 0 1

(1) The refuse of Rice after cleaning is to be charged with duty as "Goods manufactured."—B. O. 7th Oct., 1841.

Ground Rice of British Possession produce is to be charged as Rice.—B. O. 10th Feb., 1841.

	£.	s.	d.
SCALEBOARD cwt.	1	10	0*
SCAMMONY lb.		free	
SEEDS, viz., Acorns bushel		free	
— Aniseed cwt.		free	
<i>Beet Root Seed is admitted free of duty as an unenumerated Garden Seed.—B. O. 10th March, 1847.</i>			
— Beans, Kidney or French . . . bushel		free	
— Burnet cwt.		free	
— Canary, Caraway, Carrot, and Clover, cwt.	0	5	0
..... of and from British Possessions, cwt.	0	2	6
— Colchicum cwt.		free	
— Cole quarter		free	
— Coriander cwt.		free	
— Croton quarter		free	
— Cummin cwt.		free	
<i>Dari Seed, or White Lentils, as named by some persons, and Saggina or Denarii, by others, being an article of human food used in Egypt and the Levant, to be delivered free, as Goods unmanufactured and unenumerated.—B. O. 8th May, 1849.</i>			
— Fenugreek cwt.		free	
— Flax quarter		free	
— Forest cwt.		free	
— Garden, unenumerated . . . lb.		free	
— Grass of all sorts, not particularly enumerated, or otherwise charged with duty, cwt.	0	5	0*
..... of and from British Possessions cwt.	0	2	6*
— Hemp quarter		free	
— Leek cwt.	0	5	0
..... of and from British Possessions, cwt.	0	2	6
— Lentils bushel		free	
— Lettuce quarter		free	
— Linseed quarter		free	
— Lucerne cwt.	0	5	0*
— Lupines cwt.		free	
<i>Mangel Wurzel Seed is liable to the duty of 5l. per cent. as Seed unenumerated.—B. O. 10th March, 1847.</i>			
— Maw quarter		free	
— Millet cwt.		free	
— Mustard cwt.	0	1	3
..... of and from British Possessions, cwt.	0	0	7½
<i>Seed reported as Mustard Seed, but usually sold as Rape, to be delivered free, as Seed unenumerated, commonly used for ex-</i>			

SEEDS, continued :		£.	s.	d.
<i>pressing oil therefrom.</i> —B. O. 12th March, 1849.				
— Onion	cwt.	0	5	0
..... of and from British Possessions,	cwt.	0	2	6
— Parsley	cwt.	free		
<i>Parsnip Seed is admitted free of duty as an unenumerated Garden Seed.</i> —B. O. 20th March, 1847.				
— Poppy	quarter	free		
— Quinze	cwt.	free		
— Rape	quarter	free		
— Sesamum	quarter	free		
— Shrub, or Tree	cwt.	free		
— Tares	quarter	free		
— Trefoil	cwt.	0	5	0*
..... of and from British Possessions,	cwt.	0	2	6*
<i>Trefolium Seed admitted at the same duty as Trefoil.</i> —B. O. 11th August, 1846.				
— Worm	cwt.	free		
— All Seeds unenumerated, commonly used for expressing Oil therefrom .	quarter	free		
— All other Seeds not particularly enumerated or described, nor otherwise charged with duty .	for every 100l. value	5	0	0
..... of and from British Possessions, for every 100l. value		2	10	0
SEGARS. See <i>Tobacco Manufactured</i> .				
SEMOLINA is deemed to be "Goods manufactured, &c."				
SENNA	lb.	free		
SHIPS, to be broken up with their Tackle, Apparel, and Furniture (except Sails), viz., Foreign Ships or Vessels, for every 100l. value		25	0	0*
— Foreign Ships, broken up ⁽¹⁾	100l. value	10	0	0*
— British Ships, or vessels entitled to be registered as such, not having been built in the United Kingdom		free		
SHUMACH	ton	free		

(¹) Foreign vessels wrecked upon the coasts of the United Kingdom, or so disabled as to be incapable of returning home, and broken up here on that account only, and contrary to the prior intentions of the owners, are to be charged with duty as "Goods manufactured, &c.," at 10 per cent. When the tackle, furniture, and apparel (except sails) of wrecked ships are entered separately from the hull, or where the tackle only may have been recovered from the wreck, the same shall be liable to the like rate of duty as the hull.—G. O. 68.

1847.
Foreign ships, whilst used as coal hulks, are not chargeable with duty.

	£.	s.	d.
SILK, viz. :—			
—— Knubs or Husks of Silk and Waste Silk, cwt.		free	
—— Raw Silk lb.		free	
—— Thrown Silk, not dyed lb.		free	
—— „ dyed, viz. :—			
..... Singles or Tram, Organzine or Crape, lb.		free	
—— Manufactures of Silk, or of Silk mixed with metal, or any other material, the <i>produce of Europe</i> , viz. :—			
—— SILK or SATIN, Plain, Striped, Figured, or Brocaded, viz. :—			
..... Broad Stuffs ⁽¹⁾ lb.	0	5	0
..... Articles thereof, not otherwise enumerated ⁽²⁾ lb.	0	6	0
Or, and at the option of the officers of the Customs, for every 100 <i>l.</i> value	15	0	0
—— SILK GAUZE, or CRAPE, Plain, Striped, Figured, or Brocaded, viz. :—			
..... Broad Stuffs lb.	0	9	0
..... Articles thereof, not otherwise enumerated ⁽²⁾ lb.	0	10	0
Or, and at the option of the officers of the Customs, for every 100 <i>l.</i> value	15	0	0
—— GAUZE of all descriptions, mixed with Silk, Satin, or any other materials, in less proportion than one-half part of the fabric, viz. :—			
..... Broad Stuffs lb.	0	9	0
..... Articles thereof, not otherwise enumerated ⁽²⁾ lb.	0	10	0
Or, and at the option of the officers of the Customs, for every 100 <i>l.</i> value	15	0	0

⁽¹⁾ The duty is to be charged upon wrought silks, on any fractional part of a pound not less than an ounce, and the following practice is to be pursued :—

When the draft is under 1 cwt., the oz. weight to be used.

When the draft is 1 cwt. and under 2 cwt., not less than 2 oz. to be used.

When the draft is 2 cwt. and under 3 cwt., not less than 3 oz. to be used. And so on, at the rate of 1 oz. for every cwt.—G. O. 27th Feb., 1827 ; 25th Jan., 1843.

⁽²⁾ All articles of Silk or Velvet made up, such as mantles, cloaks and other articles of millinery not specifically rated, are to be charged with the *ad valorem* duty of 15 per cent., without reference to weight.—B. M. 31st July, 1850.

SILK, continued :	£. s. d.
— VELVET, Plain or Figured, viz.:—	
..... Broad Stuffs lb.	0 9 0
..... Articles thereof, not otherwise enumerated ⁽¹⁾ lb.	0 10 0
Or, and at the option of the offi- cers of the Customs, for every 100 <i>l.</i> value	15 0 0
— RIBBONS ⁽²⁾ , Plain Silk, of one colour only, lb.	0 6 0
..... Plain Satin, of one colour only . lb.	0 8 0
..... Silk or Satin, Striped, Figured, or Brocaded, or plain Ribbons of more than one colour lb.	0 10 0
..... Gauze or Crape, Plain, Striped, Fi- gured, or Brocaded lb.	0 14 0
..... Gauze mixed with Silk, Satin, or other materials of less proportion than one- half part of the Fabric lb.	0 12 0
..... Velvet, or Silk embossed with Velvet, lb.	0 10 0
— Artificial Flowers, wholly or in part of silk, for every 100 <i>l.</i> value	25 0 0
— Manufactures of Silk, or of Silk and any other material called Plush, commonly used for making hats lb.	0 2 0
— Fancy Silk Net or Tricot lb.	0 8 0
— Plain Silk Lace or Net, called Tulle . lb.	0 8 0
— Manufactures of Silk, or of Silk mixed with any other materials, not particularly enu- merated or otherwise charged with duty, for every 100 <i>l.</i> value	15 0 0
..... of and from British Possessions ⁽³⁾ , for every 100 <i>l.</i> value	5 0 0

⁽¹⁾ See last note ⁽¹⁾, p. 91.

⁽²⁾ Silk Velvet Ribbons, with narrow cotton ribs covered with silk, deter-
mined to pay duty as "Velvet Ribbons."—B. O. 12th Sept., 1848.

Figured Silk Ribbons, with cotton ribs, to pay duty as "Silk manufac-
tures," at value.—B. O. 27th Feb., 1849.

Plain Silk Ribbons, with a satin or gogram edge, to pay duty as "striped."
—B. O. 29th April, 1848.

Plain Satin Ribbons, with gogram edge, to pay duty as "Plain Satin
Ribbons."—T. O. 28th Sept., 1847.

Chatelaines (made four in breadth in one piece, fit for use when cut along
the fringed interstices) to pay duty as "Articles of Figured Silk Broad
Stuffs."—B. O. 9th Feb., 1849.

⁽³⁾ 9 and 10 Vict. cap. 102.

Delhi shawls or scarves, worked on goats' hair, wool, or cotton net, ad-
mitted as "manufactures of silk," of and from a British Possession.—T. O.
25th March, 1847.

SILK, continued :	£. s. d.
— Millinery of Silk, or of which the greater part of the Material is Silk, viz. :—	
..... Turbans or Caps each	0 3 6
..... Hats or Bonnets each	0 7 0
..... Dresses each	1 10 0
— Manufactures of Silk, or of Silk and any other materials, and Articles of the same wholly or partially made up, not particularly enumerated or otherwise charged with duty ⁽¹⁾ . . . for every 100 <i>l.</i> value	15 0 0
<i>Silk Goods are restricted as to importation.</i>	
See pp. 5 and 7.	
SILK-WORM GUT . . . for every 100 <i>l.</i> value	10 0 0
SKINS ⁽²⁾ , FURS, PELTS, and TAILS, viz. :—	
— Badger, undressed number	free
— Bear „ number	free
— Beaver „ number	free
— Cat „ number	free
— Chinchilla „ number	free
— Coney „ number	free
— Deer „ number	free
..... Indian, half-dressed number	free
..... tanned, tawed, or in any way dressed number	free

Silk embroidery on hair, &c., such as Cachmere scarves, &c., when the produce of a British Possession in Asia, and imported through Alexandria, to be admitted at the low duty, upon the proprietor's declaration as to produce.

—B. M. 6th May, 1843.

⁽¹⁾ Barège and Barège shawls are liable to duty as “Silk manufactures.” —B. O. 1st Aug., 1843.

Silk net with lace applique, or pillow lace sewn or run thereon, deemed to be “articles manufactured of silk,” at value.—B. O. 18th May, 1850.

Silk watchguards of gimped caoutchouc, &c., to pay duty as “Silk manufactures.”—B. O. 29th Feb., 1843.

Silk parasol bands and fasteners of the like materials to be charged as “Goods manufactured.”—B. O. 24th June, 1848.

Silk thread covered with metal to be charged as “Goods manufactured.”—B. O. 30th Dec., 1843.

Silk manufactures mixed with other materials, where more than one-half part consists of silk, are liable to the rated duties, and where not more than one-half part consists of silk, as “manufactures of silk,” at value. When the shoot or the warp only is of silk, the article to be deemed as composed of not more than one-half part of silk, but if besides the entire shoot or warp of silk, a portion of the other be of silk also, the article must be considered as composed of more than one-half part of silk, and subject to the rated duties as before stated.—B. M. 14th Aug., 1829; B. M. 1st May, 1830, and G. O. 19th Dec., 1831.

⁽²⁾ Gold Beaters' skin is liable to duty as “Goods manufactured.” —B. O. 16th Oct., 1844.

SKINS, &c., continued:				£. s. d.
— Dog in the hair, not tanned, tawed, or in any way dressed	.	.	number	free
— Dog-fish, undressed	.	.	number	free
— Elk	„	.	number	free
— Ermine	„	.	number	free
..... dressed	.	.	number	free
— Fisher, undressed	.	.	number	free
— Fitch	„	.	number	free
— Fox	„	.	number	free
..... Tails	„	.	number	free
— Goat, raw or undressed	.	.	number	free
..... tanned, tawed or in any way dressed	.	.	number	free
— Goose, undressed	.	.	number	free
— Hair	„	.	number	free
— Husse	„	.	number	free
— Kangaroo	„	.	number	free
— Kid in the hair, undressed	.	.	number	free
..... dressed	.	.	number	free
..... and dyed or coloured	.	.	number	free
— Kolinski, undressed	.	.	number	free
— Lamb, undressed in the wool	.	.	number	free
..... tanned or tawed	.	.	number	free
..... and dyed or coloured, or dressed in oil	.	.	number	free
— Leopard, undressed	.	.	number	free
— Lion	„	.	number	free
— Lynx	„	.	number	free
— Marten	„	.	number	free
..... Tails	„	.	number	free
— Mink	„	.	number	free
..... dressed	„	.	number	free
— Mole, undressed	.	.	number	free
— Musquash	„	.	number	free
— Nutria	„	.	number	free
— Otter	„	.	number	free
— Ounce	„	.	number	free
— Panther	„	.	number	free
— Pelts	„	.	number	free
..... tanned, tawed, or in any way dressed	.	.	number	free
— Racoons, undressed	.	.	number	free
— Sable	„	.	number	free
..... Tails or Tips, undressed	.	.	number	free
— Seal in the hair, not tanned, tawed, or in any way dressed	.	.	number	free
— Sheep, undressed in the wool	.	.	number	free

SKINS, &c., continued :				£.	s.	d.
.....	tanned or tawed	.	number			free
.....	dressed in oil	.	number			free
—	Squirrel or Calabar, undressed	.	number			free
.....	tawed	.	number			free
.....	..... tails, undressed	.	value			free
—	Swan, undressed	.	number			free
—	Tiger	„	number			free
—	Weasel	„	number			free
—	Wolf	„	number			free
—	..... tawed, undressed	.	number			free
—	Wolverings	„	number			free
—	and Furs or pieces raw or undressed, value					free
.....	..... tanned, curried, or dressed, value					free
—	Articles manufactured of Skins or Furs,					
	for every 100 <i>l.</i> value			10	0	0
.....	of and from a British Possession,					
	for every 100 <i>l.</i> value			5	0	0
SMALTS ⁽¹⁾	.	.	cwt.	0	10	0
SNUFF.	See <i>Tobacco</i> .					
SOAP, viz., Hard ⁽²⁾	.	.	cwt.	1	0	0
.....	of and from British Possessions	.	cwt.	0	14	0
—	Soft ⁽³⁾	.	cwt.	0	14	0
.....	of and from British Possessions	.	cwt.	0	10	0
—	Naples	.	cwt.	1	0	0
SPA WARE	.	.	for every 100 <i>l.</i> value	10	0	0
SPECIMENS of Minerals or Fossils, and all speci-						
mens illustrative of Natural History, value						free
SPECKLED WOOD	.	.	ton			free
SPELTER, or ZINC ⁽⁴⁾ , Crude in Cakes	.	.	ton			free
—	rolled, but not otherwise manufactured, ton					free
—	manufactures of	.	for every 100 <i>l.</i> value	10	0	0*
SPEERMACETI, fine	.	.	lb. and value			free

⁽¹⁾ 8 and 9 Vict. cap. 90.

⁽²⁾ Coloured imitation fruits, &c., to pay duty as “Hard Soap.”—B. O. 25th June, 1849.

⁽³⁾ Shaving Soap, not being Almond Paste, to pay duty as “Perfumery.” when scented; as “Goods manufactured,” when not scented.—B. O. 26th July, 1848.

⁽⁴⁾ Oxide or White of Zinc, to be delivered free of duty.—G. O. 1849. Grey oxide, free.—B. O. 13th March, 1850. Zinc in rods, for bolts, admitted free of duty.—B. O. 19th April, 1849.

SPIRITS.

£. s. d.

For restrictions on Spirits. See p. 5.

For allowances on Spirits in Warehouse. See pp. 36 and 43, also "Spirits, in Miscellaneous Orders."

SPIRITS, or Strong Waters of all sorts, viz. :—

For every gallon of such Spirits or Strong Waters of any strength, not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, viz. :—

SPIRITS, not being Spirits or Strong Waters, the produce of any British Possessions, in America, or any British Possessions within the limits of the East India Company's Charter, and not being Sweetened Spirits, or Spirits mixed with any articles, so that the degree of strength thereof cannot be exactly ascertained by such Hydrometer (9 and 10 Vict. cap. 23) . . . gallon

0 15 0

..... Spirits or Strong Waters, the produce of any British Plantation in America, not being sweetened Spirits, or Spirits so mixed as aforesaid ⁽¹⁾.

If imported into England . . . gallon

0 8 2

„ „ Scotland . . . gallon

0 4 0

„ „ Ireland . . . gallon

0 3 0

..... Rum ⁽²⁾, the produce of any British Possession within the limits of the East India Company's Charter, not being sweetened Spirits, or Spirits so mixed, as aforesaid, in regard to which the conditions of the Act 3 Vict. cap. 8, have or shall have been fulfilled ⁽¹⁾.

If imported into England . . . gallon

0 8 2

„ „ Scotland . . . gallon

0 4 0

„ „ Ireland . . . gallon

0 3 0

..... Rum Shrub ⁽²⁾, however sweetened, the produce of, and imported from such Possessions, in regard to which the con-

⁽¹⁾ 11 and 12 Vict. cap. 60.

⁽²⁾ Rum and Rum Shrub from Prince of Wales' Island, and Province Wellesley; and Rum the produce of the Tenasserim Provinces, are admissible at the low duty.—G. O. $\frac{129}{1846}$ and $\frac{132}{1846}$.

SPIRITS, continued :

£. s. d.

ditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled, or the produce of, and imported from any B. P. in America ⁽¹⁾.

If imported into England . . . gallon 0 8 2

„ „ Scotland . . . gallon 0 4 0

„ „ Ireland . . . gallon 0 3 0

..... Spirits or Strong Waters, the produce of any British Possession within the limits of the East India Company's Charter (except Rum), in regard to which the conditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled, not being sweetened Spirits, or Spirits so mixed as aforesaid ⁽¹⁾ . . . 0 15 0⁽²⁾

— Spirits, Cordials, or Strong Waters, not being the produce of any British Possession in America, nor of any British Possession within the limits of the East India Company's Charter, in regard to which the conditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled, sweetened or mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by Sykes's Hydrometer; and perfumed Spirits to be used as perfumery only ⁽³⁾ . . . 1 10 0⁽²⁾

— Strong Waters, except Rum Shrub, being the produce of any British Possession in America, or of any British Possession qualified as aforesaid, sweetened or mixed with any article as aforesaid ⁽¹⁾ . . . gallon 1 0 0⁽²⁾

— Cordials and Liqueurs ⁽⁴⁾, except Rum Shrub, being the produce of any B. P. in America or of any B. P. within the limits of the E. I. Co.'s Charter, in regard to which the conditions of the Act 4 Vict. cap. 8, have or shall have been fulfilled, sweetened or mixed with any article, so that the degree of strength thereof cannot be ascertained by Sykes's Hydrometer ⁽¹⁾ gall. 0 9 0⁽²⁾

⁽¹⁾ 11 and 12 Vict. cap. 60.

⁽²⁾ 4d. per gallon additional to be charged.—8 and 9 Vict. cap. 90, s. 4.

⁽³⁾ 8 and 9 Vict. cap. 90.

⁽⁴⁾ Spirits in which medicinal herbs had been steeped, the hydrometer indicating an inaccurate amount of strength, to be charged with the duty of 9s. 4d. per gallon, as Cordials or Liqueurs.—B. O. 28th June, 1850.

	£.	s.	d.
SPONGE lb.		free	
SQUILLS, dried or not dried . . . cwt.		free	
STARCH ⁽¹⁾ cwt.	0	1	0
— Gum of, torrified or calcined ⁽¹⁾ . cwt.	0	1	0
STAVESACRE cwt.		free	
STEEL, Unwrought value and ton		free	
— Manufactures of . for every 100 <i>l.</i> value	10	0	0
— Scrap ton		free	
STICKS. See <i>Canes or Sticks, &c.</i>			
STONE ⁽²⁾ , viz., Stone in lumps, not in any manner hewn ton		free	
— Lime-stone Flint Stones, Feltspar, Stones for Potters' use, and Pebble Stones, ton		free	
— For the purpose of Lithography ⁽³⁾ . cwt.		free	
— Stone in Blocks, shaped, or rough scalped, ton		free	
— Slate in rough Blocks or Slabs . value		free	
— Marble " " . solid feet		free	
— Stone and Slate, hewn ton	0	10	0*
..... of and from the British Possessions, ton	0	1	0*
— Marble sawn into Slabs, or otherwise manufactured ⁽⁴⁾ cwt.	0	3	0*
..... of and from the British Possessions, cwt.	0	1	6*
— Mill, Burr, Quern, and Dog Stones, rough shaped, or hewn ⁽⁵⁾ ton		free	
STRAW OR GRASS for PLATTING cwt.		free	
SUCCADES ⁽⁶⁾ , including all Fruits and Vegetables preserved in Sugar lb.	0	0	6*
— of and from British Possessions . . . lb.	0	0	1*

(1) These duties came into operation on the 1st of Feb., 1849.

(2) Ceremie Paste, a sort of stone having the appearance of glass, to pay duty as "Goods manufactured."—B. O. 16th Oct., 1844.

(3) Stone that has been lithographed, admitted free of duty.—B. O. 23rd May, 1844.

(4) Marble Slabs exceeding four inches in thickness, cut from a rough block, and having undergone no polishing subsequent to the sawing, are to be admitted duty free.—T. O. 30th Sept., and G. O. 6th Oct., 1842.

Marble tables, with wood stands, are to pay the rated duty on the marble tops and the *ad valorem* duty on the stands.—T. O. 4th Sept., 1840.

If Mosaic work be principally composed of marble, it must be charged with duty as "Marble manufactured;" but if Mosaic work be chiefly composed of stone, it must be charged as "Stone hewn."—B. O. No. 31, Aug. 9th, 1842.

(5) 9 and 10 Vict. cap. 102.

(6) Succades, the produce of the Channel Islands, sweetened with British refined sugar, to be charged with the foreign duty.—B. O. 7th Feb., 1843.

SUGAR.

11 and 12 VICT. Cap. 97.

No abatement or allowance of the duty to be made on account of damage received by Sugar during the voyage.

See p. 14.

For allowances on Sugar in Warehouse, see "Sugar," in "Miscellaneous Orders." Also s. 22, p. 36.

SUGAR OR MOLASSES, the growth and produce of any British Possession into which the importation of Foreign Sugar is prohibited, being imported from any such Possession.

Quality.	From & after 5 July, 1850, to 5 July, 1851.		From & after 5 July, 1851.	
	s.	d.	s.	d.
SUGAR Candy ⁽¹⁾ , Brown or White, refined Sugar, or Sugar rendered by any process equal in quality thereto, for every cwt. .	14	8	13	4
— White Clayed Sugar, or Sugar rendered by any process equal in quality to White Clayed, not being refined, or equal to refined, for every cwt.	12	10	11	8
— Muscovado, or any other Sugar not being equal in quality to White Clayed, for every cwt. ⁽²⁾	11	0	10	0
— Molasses, for every cwt.	4	2	3	9

(1) Brown Candy in small crystals, to be admitted to entry as "Muscovado Sugar," and no Sugar to be deemed Candy unless in bar, or Bar Candy broken down, and so palpable as not to admit of a doubt.—B. O. 12th May, 1849.

Sweet Farina of Potatoes (not being the ordinary Potatoe Farina or starch, but chemically changed into a saccharine substance, stated by the Excise analytical chemist to produce as much alcohol as 85 per cent. of common cane sugar), ordered to pay duty as "Muscovado Sugar," &c.—B. O. 1st May, 1849.

(2) Sugar, the produce of the Tenasserim Provinces, Sugar from Prince of Wales' Island, and from Province Wellesley; Sugar and Molasses certified as the produce of the territories appertaining to the presidency of Fort William in Bengal, or of Fort St. George, as also Sugar the produce of Ceylon, may be admitted at the low duty.—9 and 10 Vict. cap. 68, s. 4; G. O. 20th Nov., 1846; and 7th July, 1845.

Sugar, Benares, Bimlipatam and Coringa, of the description usually imported, may be admitted at the lowest rate of duty charged on Muscovado Sugar; but with regard to such portions as are of a finer quality, the higher rates of duty must be charged, in conformity with the provisions of the Act regulating the duties on Sugar.—T. O. 6th Feb., 1849; 23rd Feb., 1850; and G. O. 1849.

SUGAR, continued :

Sugar or Molasses, the Growth and Produce of any Foreign Country, and on all Sugar or Molasses not otherwise charged with Duty.		Sugar or Molasses, the Growth and Produce of any other British Possession, being imported from any such Possession.									
Quality.		From & after 5 July, 1860, to 5 July, 1861.		From & after 5 July, 1861, to 5 July, 1862.		From & after 5 July, 1862, to 5 July, 1863.		From & after 5 July, 1863, to 5 July, 1864.		From & after 5 July, 1864, to 5 July, 1865.	
		£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Candy, Brown or White, refined Sugar, or Sugar rendered by any process equal in quality thereto, for every cwt.....		0	18 8	0	17 0	0	16 4	0	15 4	0	13 4
White Clayed Sugar, or Sugar rendered by any process equal in quality to White Clayed, not being refined, or equal to refined, for every cwt.....		0	15 5	0	14 0	0	13 5	0	12 10	0	11 8
Brown Clayed Sugar, or Sugar rendered by any process equal in quality to Brown Clayed, and not equal to White Clayed, for every cwt.		0	14 4	0	13 0	0	12 5	0	11 10	0	10 0
Muscovado or any other Sugar, not being equal in quality to Brown Clayed Sugar...		0	13 3	0	12 0	0	11 6	0	11 0	0	10 0
Molasses, for every cwt.		0	4 11	0	4 6	0	4 4	0	4 2	0	3 9

		£.	s.	d.
SULPHUR IMPRESSIONS	value		free	
SWEET WOOD	ton		free	
TALC	cwt.		free	
TALLOW ⁽¹⁾	cwt.	0	1	6
— of and from British Possessions	cwt.	0	0	1
TAMARINDS	lb.	0	0	3*
— of and from British Possessions	lb.	0	0	1*
TAPIOCA	cwt.	0	0	6
TAR . last and barrel, each barrel not exceeding 31½ gallons			free	
— Barbadoes	cwt.		free	
TARRAS	bushel		free	
TARTARIC ACID	lb.		free	
TEA	lb.	0	2	1*
<i>The Ports into which only Tea may be imported are enumerated in p. 6.</i>				
<i>No abatement of duty shall be made on account of damage received by any Tea during the voyage; but it shall be lawful for the importer to separate the damaged parts, and to abandon the same to the Commissioners of the Customs for the duty.—3 and 4 Wm. IV. cap. 101, s. 4; and 8 and 9 Vict. cap. 86, s. 32.</i>				
TRASLES	number		free	
TEETH, viz., Elephants', Sea Cow, Sea Horse, or Sea Morse	cwt.		free	
TELESCOPES	value		free	
TERRA, viz., Japonica, Sienna, and Verde,	ton		free	
— Umbra	cwt.		free	
THREAD, unenumerated	value		free	
— LACE for every 100l. value		10	0	0
TILES for every 100l. value		10	0	0*
— of and from British Possessions, for every 100l. value		5	0	0*
TIMBER. See <i>Wood</i> .				
TIN, viz., Ore and Regulus of	ton		free	
— in blocks, ingots, bars, or slabs	cwt.	0	6	0*
— of and from British Possessions	cwt.	0	3	0*
— Foil	lb.	0	0	6*
— Manufactures of, not otherwise enumerated, for every 100l. value		10	0	0
TINCAL, Unrefined. See <i>Borax</i> .				

(1) Vegetable Tallow is admissible free of duty.—B. O. 9th Sept., 1848.

	£.	s.	d.
TOBACCO, Unmanufactured, <i>stemmed or unstemmed</i> lb.	0	3	0*
— Manufactured, or Segars lb.	0	9	0*
— Snuff lb.	0	6	0*
— Stalks and Flour of	prohibited		
<i>Tobacco is restricted as to importation.</i>			
<i>See p. 6 and 7.</i>			
<i>No abatement of duty shall be made on Tobacco on account of damage. See p. 14.</i>			
<i>The Ports into which only Tobacco may be imported are enumerated at p. 6.</i>			
TOBACCO PIPES of Clay . for every 100l. value	10	0	0
TONGUES ⁽¹⁾ cwt.	0	7	0
— of and from British Possessions . cwt.	0	2	0
TORNSAL cwt.	free		
TORTOISE or TURTLE SHELL, Unmanufactured, lb.	free		
TOYS ⁽²⁾ (excepting Toy and Hand Mirrors, on which the Plate Glass duty will be levied), for every 100l. value	10	0	0*
TRUFFLES ⁽³⁾ lb.	0	1	0*
TULIP WOOD ton	free		
TURMERIC ton	free		
TURNERY, not otherwise described, for every 100l. value	10	0	0
TURPENTINE, not being of greater value than 15s. per cwt. cwt.	free		
— being of greater value than 15s. the cwt. ⁽⁴⁾ , cwt.	0	2	0
— of Venice, Scio, Cyprus lb.	free		
— Oil, or Spirit of cwt.	0	5	0*
— of and from British Possessions . cwt.	0	2	6*
TWINE for every 100l. value	10	0	0
— of and from British Possessions, for every 100l. value	5	0	0
ULTRAMARINE value and cwt.	free		
VALONIA ton	free		
VANELLOES lb.	0	5	0*

⁽¹⁾ Tongues, Pigs', admitted free of duty.—G. O. 1842.

⁽²⁾ Agate marbles, being playthings for children, to be deemed "Agates not set."—B. O. 16th Nov., 1843.

⁽³⁾ Truffles in bottles, whether preserved or not, to pay duty at 1s. per lb., and 5 per cent. additional.—B. O. 28th Feb., 1849. *For weight of bottles, see p. 122.*

⁽⁴⁾ 8 and 9 Vict. cap. 90.

	£.	s.	d.
VARNISH, not otherwise described ⁽¹⁾ , for every 100l. value	10	0	0
VASES, viz., ancient, not of stone or wood, value		free	
VEGETABLES, all not otherwise enumerated or described ⁽²⁾ value		free	
— Preserved in Salt ⁽³⁾ , for every 100l. value	5	0	0
<i>Vegetable Juice is to be charged with duty in proportion to the quantity of Sugar contained therein, for which purpose, samples are to be forwarded to the Board.—T. O. 25th Feb., and B. O. 20th July, 1842.</i>			
<i>Vegetable Juice imported from Rotterdam is to be charged with the ad valorem duty of 20 per cent.; but great vigilance must be used to guard against any fraud being attempted to be practised upon the revenue by the importation of syrups containing Sugar.—G. O. 4th Feb. 1843.</i>			
VELLUM skin		free	
VENEERS of Rosewood, Maple and other hard woods are liable to duty as “Goods manufactured.”—G. O. 1843.			
VERDIGRIS ⁽⁴⁾ cwt.	0	5	0
VERJUICE tun	4	4	0
VERMICELLI lb.	0	0	1*
VERMILLION lb.		free	
VINEGAR ⁽⁵⁾ tun of 252 galls.	4	4	0*
WAFERS for every 100l. value	10	0	0
WALNUTS. See Nuts bushel	0	2	0*
WALNUT WOOD ton		free	
WASHING BALLS cwt.	1	0	0
WATCHES, of Gold, Silver, or any other metal, for every 100l. value	10	0	0*
<i>Restricted as to importation.—See p. 2.</i>			

⁽¹⁾ Spirit Varnish to be charged with duty as “mixed Spirits,” at £1 10s. 4d. per gallon.—G. O., 1844.

⁽²⁾ Mushrooms dried and cut, are to be admitted free, as “Vegetables unenumerated.”—B. O. No. 71, 5th Feb., 1846.

⁽³⁾ Sour Krout deemed to be Vegetables preserved in Salt.

⁽⁴⁾ 9 and 10 Vict. cap. 90.

⁽⁵⁾ In order that Vinegar, or Acetous Acid, of excessive strength, may not be brought into consumption, on payment of the duty as common Vinegar, all such liquors shall be tried with an acetometer, and when found above proof, the number of gallons to be charged with duty shall be such number as could be made from such liquors if diluted by water to the strength of proof.—8 and 9 Vict. cap. 86, s. 133.

Aromatic Vinegar is chargeable with duty as spirits sweetened.—B. O. June 4th, 1849.

	£.	s.	d.
WATER, Cologne Water ⁽¹⁾ , the Flask (thirty of such Flasks containing not more than one gallon)	0	1	0*
— Mineral Water gallon		free	
— Orange Flower Water lb.	0	0	1*
WAX, viz. Bees', bleached or unbleached . cwt.		free	
— Myrtle cwt.		free	
— Sealing for every 100l. value	10	0	0
— Vegetable cwt.		free	
WELD ton		free	
WHALE FINS of <i>British taking</i> and imported direct from the fishery or from any British Possession in a British ship . . . ton		free	
— of <i>Foreign taking</i> , and not prohibited, ton		free	
WHIPCORD for every 100l. value	10	0	0
WILLOW SQUARES. See <i>Platting</i> .			
WINE ⁽²⁾ .			
WINE, the produce of the Cape of Good Hope, or the Territories or Dependencies thereof, and imported directly from thence, gallon	0	2	9*
— French, Canary, Madeira, Portugal, Rhenish, Spanish gallon	0	5	6*
— Other sorts gallon	0	5	6*
— of any description, not enumerated or otherwise charged with duty, of and from British Possessions ⁽³⁾ gallon	0	2	9
— the Lees of such Wine ⁽³⁾ gallon	0	2	9
<i>For allowances to be made on Wine, in warehouse, see "Wine," in Miscellaneous Orders.</i>			
<i>The full duties on Wine are drawn back, upon exportation or shipment as stores.</i>			
<i>No abatement of the duty on Wine is to be made on account of damage. See p. 14.</i>			
WIRE, viz., Brass or Copper. See <i>Copper</i> .			
— Gilt, Plated or Silver, every 100l. value	10	0	0
WOAD ton		free	

⁽¹⁾ Cologne Water, when imported in flasks, is subject to the additional duty of 5 per cent.; but otherwise it is considered "Perfumed Spirits," and charged with the additional 4d. per gallon.—B. M. 6th Feb., 1880.

When imported in bottles of any kind other than the common long flask, one or more bottles are to be measured, and the contents charged as "Perfumed Spirits," also the bottles with the glass duty to which they may be respectively subject.—G. O. 1845.

⁽²⁾ For duties on Wine, the produce of the Channel Islands, see "Countervailing Duties."

⁽³⁾ 12 and 13 Vict. cap. 90.

TIMBER AND WOOD GOODS.

	£.	s.	d.
TIMBER or Wood, not being Deals, Battens, Boards, Staves, Handspikes, Oars, Lath-wood, or other Timber or Wood sawn, split, or otherwise dressed (except hewn), and not being Timber or Wood otherwise charged with duty, the load of 50 cubic feet	0	15	0
..... of and from British Possessions, load	0	1	0*
— Deals, Battens, Boards, or other Timber or Wood sawn or split, and not otherwise charged with duty ⁽¹⁾ load	1	0	0
[See Table, p. 106.]			
..... of and from British Possessions . load	0	2	0*
— STAVES ⁽²⁾ load	0	18	0
..... of and from British Possessions . load	0	2	0*
..... Staves, not exceeding 72 inches in length, nor 7 inches in breadth, nor 3½ in thickness load			free
— BIRCH ⁽³⁾ , hewn, not exceeding 3 feet in length, nor exceeding 8 inches square, imported for the sole purpose of making herring barrels for the use of the fisheries load			free
— FIREWOOD ⁽⁴⁾ . . fathom of 216 cubic feet	0	6	0
..... of and from British Possessions, ditto			free
— HANDSPIKES, not ex. 7 feet in length, 120	0	12	0
..... of and from British Possessions, 120	0	0	6*
— exceeding 7 feet in length 120	1	4	0
..... of and from British Possessions, 120	0	1	0*
— HOOPS 120			free

⁽¹⁾ Treenails, rough or undressed, to be charged with duty as wood sawn, &c., except when made from teak and other woods, admitted duty free.—G. O. ³ 1847.

⁽²⁾ Staves above 72 inches in length not in bond, application to reduce them refused.—B. O. 13th Aug., 1849.

Staves of fir, being batten ends, planed and dressed, liable to duty as "Wood planed or otherwise dressed."—B. O. 15th July, 1845.

⁽³⁾ Fir wood hewn, of these dimensions, imported for similar purposes, admitted free.—G. O. ¹⁵⁸ 1847. See also *Miscellaneous Orders*.

⁽⁴⁾ Old masts, if not reduced to firewood, to pay duty as "Goods manufactured."—B. O. 28th June, 1844.

Willow sticks to pay duty as Firewood, on being reduced into lengths of 18 inches.—B. O. 26th April, 1844.

DEALS, BATTENS, BOARDS AND PLANK,

From Foreign Countries, paying Duty by Tale.

At the time of passing the first entry, the Importer has the option of entering Foreign Battens, Batten-ends, Boards, Deals, Deal-ends, and Plank by tale, according to the dimensions, as follows:—

	Not above 7 in. in width.	Not above 1½ inch in thickness.	Above 1½ inch, and not above 2½ in thickness.
BATTENS AND BATTEN ENDS.		<i>£ s. d.</i>	<i>£ s. d.</i>
Not above 6 feet in length, the 120	"	0 18 6	1 17 0
Above 6 and not above 9 feet in length the 120	"	1 7 9	2 15 6
Above 9 and not above 12 feet in length the 120	"	1 16 11	3 13 10
Above 12 and not above 15 feet in length the 120	"	2 6 3	4 12 6
Above 15 and not above 18 feet in length the 120	"	2 15 4	5 10 5
Above 18 and not above 21 feet in length the 120	"	3 4 6	6 9 0
BOARDS, DEALS, DEAL ENDS, AND PLANK.	Not above 9½ in. in width.	Not above 1½ inch in thickness.	Above 1½ inch, and not above 3½ in thickness.
Not above 6 feet in length, the 120	"	1 9 10	2 18 6
Above 6 and not above 9 feet in length the 120	"	2 4 5	4 8 10
Above 9 and not above 12 feet in length the 120	"	2 19 2	5 18 4
Above 12 and not above 15 feet in length the 120	"	3 14 2	7 8 4
Above 15 and not above 18 feet in length the 120	"	4 8 11	8 17 10
Above 18 and not above 21 feet in length the 120	"	5 3 8	10 7 4
	Above 9½ in. and not above 11½ in width.		
Not above 6 feet in length, the 120	"	1 13 10	3 11 8
Above 6 and not above 9 feet in length the 120	"	2 13 8	5 7 4
Above 9 and not above 12 feet in length the 120	"	3 11 7	7 3 9
Above 12 and not above 15 feet in length the 120	"	4 9 7	8 19 2
Above 15 and not above 18 feet in length the 120	"	5 7 6	10 15 0
Above 18 and not above 21 feet in length the 120	"	6 6 8	12 11 4

WOOD, continued :		£.	s.	d.
— KNEES, under 5 inches square . . .	120	0	6	0
..... of and from British Possessions, .	120	0	0	3*
..... 5 and under 8 inches square . . .	120	1	4	0
..... of and from British Possessions, .	120	0	1	0*
— LATHWOOD ⁽¹⁾ , fathom of 216 cubic feet		1	4	0
..... of and from British Possessions, fathom		0	1	0*
— OARS	120	4	10	0
..... of and from British Possessions, .	120	0	3	9*
SPOKES for WHEELS, not exceeding 2 feet in length	1000	1	4	0
..... of and from British Possessions, .	1000	0	1	0*
..... exceeding 2 feet in length	1000	2	8	0
..... of and from British Possessions, .	1000	0	2	0*
— SPARS or POLES, under 22 feet in length and under 4 inches in diameter . . .	120	0	12	0
..... of and from British Possessions, .	120	0	0	6*
..... 22 feet in length and upwards, and under 4 inches in diameter	120	1	4	0
..... of and from British Possessions, .	120	0	1	0*
..... of all lengths, 4 and under 6 inches in diameter	120	2	8	0
..... of and from British Possessions, .	120	0	2	0*
— TEAK ⁽²⁾	load	free		
— WASTE WOOD, viz., Billet-wood or Brush-wood, used for the purposes of Stowage, for every 100 <i>l.</i> value		5	0	0*
..... of and from British Possessions, for every 100 <i>l.</i> value		0	5	0*
— for Ship-building, previously admitted at the same duty as Teak-wood	load	free		
— Stringy Bark Wood and Blue Gum Wood, for Ship-building, and shaped for Treennails, not exceeding 3 feet in length ⁽³⁾		free		
— Locust Treennails, Green Hart, Mora and Locust Wood, for Ship-building ⁽³⁾		free		
— Shovel Hilts ⁽³⁾		free		
— Planed, or otherwise dressed or prepared for use ⁽⁴⁾ , and not particularly enumerated				

⁽¹⁾ Laths to pay duty as "sawn or split Wood."—G. O. 14th March, and 15th April, 1843.

⁽²⁾ Certain Cuba timber imported by Mr. Tyrie, admitted for ship-building purposes as teak.—G. O. 8th Sept., 1843.

⁽³⁾ 13 and 14 Vict. cap. 95, s. 23.

⁽⁴⁾ Veneers of rosewood, maple, and other hard woods, liable to duty as "Goods manufactured."—G. O. 1843.

Wood, continued :		£.	s.	d.
nor otherwise charged with duty ⁽¹⁾ , cubic				
	foot	0	0	4
..... and further,	for every 100 <i>l.</i> value	10	0	0
..... of and from British Possessions, for	every 100 <i>l.</i> value	5	0	0*
—New Zealand Wood, being furniture Wood ⁽²⁾	ton			free
Wool, viz., Alpaca and Llama tribe	lb.			free
— Beaver, cut and combed	lb.			free
— Coney	lb.			free
— Cotton or Waste of Cotton Wool	cwt.			free
— Goats' Wool or Hair	lb.			free
..... Manufactures of.	See <i>Hair</i> .			
— Hares' Wool	lb.			free
— Sheep's or Lambs' Wool	lb.			free
WOOLLENS ⁽³⁾ , Manufactures of Wool, (not being				
Goats' Wool), or of Wool mixed with				
Cotton, not particularly enumerated or				
described, nor otherwise charged with				
duty, not being articles wholly or in part				
made up	value			free
Articles or Manufactures of Wool (not being				
Goats' Wool), or Wool mixed with Cot-				
ton, wholly or in part made up, not other-				
wise charged with duty, for every				
100 <i>l.</i> value		10	0	0
..... of and from British Possessions, for				
every 100 <i>l.</i> value		5	0	0
WORSTED	lb.	0	0	6*
YARN, viz., Cable Yarn ⁽⁴⁾	cwt.	0	3	0
— Camel or Mohair	lb.			free
— Raw Linen	cwt.			free

⁽¹⁾ See note (1), p. 107.

⁽²⁾ All furniture wood may be admitted free of duty, without the particular description being distinguished; but ash, beech, birch, elm, fir, oak, or wainscot, is not deemed to be furniture wood.—G. O. 1847.

⁽³⁾ Turkey Carpets.—G. O. 1846.

Woollen Shawls, with a fringe in the piece.—B. O. 11th Aug., 1846, and 12th Dec., 1848.

Blankets, in the piece, requiring only to be cut.—B. O. 27th May, 1846.

To pay
duties as
"Articles of
Wool."

Broad Cloths, marked "Electoral," &c (English cloth marks), permitted to entry upon the marks being obliterated.—B. O. 7th Nov., 1848.

⁽⁴⁾ 8 and 9 Vict. cap. 90, and 9 and 10 Vict. cap. 102.

YARN, continued :	£. s. d.
— Raw Worsted Yarn ⁽¹⁾ , not dyed nor coloured, and not being fit or proper for embroidering or other fancy purposes, lb.	free
YEAST <i>dried, may be delivered free of duty, as goods unmanufactured, unenumerated.</i> — B. O. to Hull, No. 945, Dec. 7th, 1842.	
ZAFFRE cwt.	free
ZEBRA WOOD ton	free
ZINC: See <i>Spelter</i> .	
GOODS, Wares, and Merchandise, being either in part or wholly manufactured, and not being enumerated or described, nor otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland, for every 100l. value	10 0 0
GOODS, unenumerated, not being either in part or wholly manufactured, nor enumerated or prohibited value	free

⁽¹⁾ Yarn, unscoured, free.—B. O. 30th Sept., 1848.

Worsted Yarn, partially dyed, free.—G. O. 1st Nov., 1848.

Scoured, although not fit for embroidery, yet not being "Raw Worsted Yarn," deemed liable to duty.—B. O. 10th Dec., 1848.

Silk and worsted spun together & not dyed, free.—G. O. 21st Sept., 1848.

RECIPROCITY.

The Queen may restrict the privileges of Foreign Ships, in certain cases.—In case it shall be made to appear to her Majesty that British vessels are subject in any foreign country to any prohibitions or restrictions as to the voyages they may make, or as to the articles they may import into, or export from such country, her Majesty may (if she think fit), by Order in Council, impose such prohibitions or restrictions upon the ships of such country, either as to the voyages which they may make, or as to the articles they may import into or export from the United Kingdom, or any British Possession, as her Majesty may think fit, so as to place the ships of such country on as nearly as possible the same footing in British ports as that on which British ships are placed in the ports of such country.

Also, when any preference whatsoever, directly or indirectly, is shown to national vessels over British vessels, or to articles imported or exported in national vessels over like articles imported or exported in British vessels, or that British trade and navigation is not placed by such country upon as advantageous a footing as that of the most favoured nation, her Majesty may, in like manner, impose additional duties on goods, or a countervailing tonnage duty, upon the ships of such nation entering or departing from the ports of Great Britain or any British Possession. Also, in every such Order in Council her Majesty may specify what ships shall be considered as ships of the country to which the order applies.—12 and 13 Vict. cap. 29, ss. 10, 11, and 12.

ADDITIONAL DUTY ON GOODS IMPORTED IN BELGIAN SHIPS.

Upon all goods imported into the United Kingdom there shall be levied and collected, in addition to the existing duty otherwise payable upon the importation of such goods, a further duty amounting to one-fifth part of such existing duty.—O. C. 30th Jan., 1826.

The preceding Order does not apply to an involuntary importation, as in the case of a Belgian ship wrecked. If entered for duty, ship or cargo is admissible on the same terms as are ordinarily charged.

RUSSIA COMPANY'S DUES⁽¹⁾.

THE importer of goods from any place within the limits of the trade of the Russian Company; that is to say, from Archangel, Cronstadt, Narva, Onega, and St. Petersburg (²), is required to make a declaration at the time of entry to the following effect:—

“I do declare, upon the oath I have taken to the Russia Company, that the goods above mentioned were shipped on account of a freeman or freemen of the Company, or on account of a native subject or subjects of Russia, and that no other person, to my knowledge or belief, is either directly or indirectly concerned therein.”

	<i>s.</i>	<i>d.</i>		<i>s.</i>	<i>d.</i>
Aniseed .....cwt.	0	3	Skins, continued:		
Ashes, Pot and Pearl .....ton	0	4	— Kolinski and Badger		
Books, bound.....cwt.	0	2	timber	0	1
Bristles..... dozen lb.	0	0½	— Hare Skins .....1000	0	2
Cantharides .....100 lb.	1	0	— Fox Skins .....100	0	4½
Caviare .....cwt.	0	2	— Sables .....timber	1	6
Copper .....ton	0	4	— Swan Skins.....piece	0	1
Cordage.....cwt.	0	2	— Wolf .....skin	0	1½
Corn .....quarter	0	0½	Tallow .....ton	0	3
— Flour and Meal ...cwt.	0	0½	Tongues .....100	0	2
Castoreum .....lb.	0	1	Tow .....ton	0	4
Down.....100 lb.	0	4	Wax, Bees' .....cwt.	0	2
Feathers for beds .....cwt.	0	4	Wood, viz.:—		
Flax.....,ton	0	4	— Balks, above 5 inches		
Glue .....cwt.	0	1	square .....120	0	4
Hair, Cow, or Ox .....cwt.	0	2	..... under 5 inches		
— Horse .....cwt.	0	2	square 120	0	3
Hemp ton	0	3	— Battens .....120	0	1
Hides, dry and undrest, cwt.	0	1	— Clap Boards .....120	0	1
— wet, red or Muscovy, each	0	0½	— Deals and Deal Ends		
Iron .....ton	0	2	120	0	3
Isinglass.....cwt.	0	2	— Fir Timber .....load	0	1
Junk and Rope .....ton	0	2	Wood, viz., Firewood, fathom	0	1
Linen ...for every 100 <i>l.</i> value	1	0	— Handspikes .....120	0	1
Mats .....100	0	2	— Lathwood .....fathom	0	1
Oakum .....ton	0	3	— Mast, great .....each	0	2
Pitch and Tar.....last	0	2	.....middle & small,each	0	1
Resin .....cwt.	0	1	— Oak Boards .....120	0	5
Rhubarb .....lb.	0	1	..... Plank .....load	0	3
Saltpetre .....cwt.	0	1	..... Timber.....load	0	2
Seed (except Aniseed).....qr.	0	0½	— Oars .....120	0	4
Skins, viz., Bear Skins...each	0	2	— Paling Boards .....120	0	1
— Squirrel, timber of 40			— Spars .....120	0	2
skins	0	1	— Staves.....120	0	1
— Ermines .....timber	0	2	— Wainscot Logs.....load	0	2
			Wool .....cwt.	0	1

(¹) Goods not rated in this Table, are to pay ½ per cent. according to the value, on the declaration of the importer.

(²) All persons trading from those places to the United Kingdom are required to become freemen of the Russia Company (the expense of which is 3*l.*), for which purpose application must be made to THOMAS COPE, Esq., the Secretary, Long Room, Custom House, London.

LONDON PORT DOCK DUTIES ⁽¹⁾.

For every ton burden of every Ship or Vessel entering inwards or arriving in the Port of LONDON from, or clearing Outwards or departing from the said Port for, the following Countries and Places :—

	s.	d.
ANTWERP	}	
BRABANT		
BREMEN		
DENMARK		
FLANDERS, or any other part of the NETHERLANDS ...		
FRANCE within USHANT		
GERMANY, any part of, bordering on or near the GERMANIC OCEAN		
GUERNSEY, JERSEY, ALDERNEY, and SARK		
HAMBURGH		
HOLLAND, or any other of the UNITED PROVINCES ...		
HOLSTEIN		
IRELAND		0 0½
LAPLAND, on this side of the NORTH CAPE		
MAN, ISLE OF		
NORWAY		
BALTIC SEA, any country or place within		
COURLAND		
FINLAND		
LAPLAND, beyond the NORTH CAPE		
LIVONIA		
POLAND		
PRUSSIA		
RUSSIA, without or within the BALTIC SEA		
SWEDEN		
AMERICA, NORTH, any of the British Colonies or Provinces in ...	}	
AMERICA, any of the UNITED STATES OF		
AZORES, any of		
CANARY ISLANDS, any of		
FLORIDA		
FRANCE, between USHANT and SPAIN		
MADEIRA ISLANDS, any of		
PORTUGAL		
SPAIN, without the MEDITERRANEAN		0 0½
AFRICA		
AMERICA, SOUTH		
CHINA		
EAST INDIES		
FRANCE, within the MEDITERRANEAN		
GIBRALTAR		
GREENLAND		

(1) 4 and 5 Wm. IV. cap. 32.

LOUISIANA	s.	d.
MEDITERRANEAN or ADRIATIC SEA,	<i>any country, island,</i>		
	<i>port, or place within, or bordering on or near</i>
MEXICO		
PACIFIC OCEAN,	<i>any country, island, port or place within, or</i>		
	<i>bordering on or near</i>
SPAIN, within the MEDITERRANEAN	0	0 $\frac{1}{2}$
WEST INDIES		
Any other country, island, port, or place to the south of 25 de-			
grees of North Latitude		

For every ton burden of every ship or vessel trading coastwise between the port of London and any port or place in the United Kingdom, for every voyage in and out 0 0½

4 and 5 Wm, IV. cap. 32.

WINE IMPORTED INTO LONDON.

							s.	d.
Cape and Madeira, the pipe	...	...	...	...	...	...	1	10
French, the hogshead	...	...	...	...	...	...	1	0
Lisbon, the pipe	...	...	...	...	...	...	2	3½
Portugal, the pipe	...	...	...	...	...	...	2	8
All other sorts, the pipe	...	...	...	...	...	...	2	2
The above wines, when imported in cases, per case	...	...	...	...	...	...	0	3

INLAND REVENUE DUTIES

PAYABLE IN THE UNITED KINGDOM.

Five per cent. must be added to those duties marked with an asterisk,
and 4*d.* per gallon on spirits marked (a).

	Gt. Britain.			Ireland.		
	£.	s.	d.	£.	s.	d.
HOPS lb.	0	0	2*			
MALT, made from Barley, . . . bushel	0	2	7*	0	2	7*
— made from Bear or Bigg, in Scotland or Ireland only, bushel	0	2	0*	0	2	0*
PAPER, viz., Glazed Paper, Sheath- ing Paper, Button Paper, Mill- board, Pasteboard, and Scale- board, made in the United Kingdom lb. ⁽¹⁾	0	0	1½*	0	0	1½*
SOAP, viz., Hard lb. ⁽²⁾	0	0	1½*			
— Soft lb. ⁽²⁾	0	0	1*			
SPIRITS ⁽³⁾ , of the strength of Hydro- meter proof, as ascertained by Sykes's Hydrometer, viz. :—						
— made in England gallon	0	7	6(a)			
— made in Scotland, for home con- sumption gallon	0	3	4(a)			
— made in Ireland, or which shall be warehoused in Ireland, and taken out for home use, gallon				0	2	4(a)

⁽¹⁾ 2 and 3 Vict. cap. 23, 11th Oct., 1839.

⁽²⁾ 3 and 4 Vict. cap. 49, 15th July, 1840.

⁽³⁾ 3 Vict. cap. 17, s. 3, 16th May, 1840.

	Gt. Britain.			Ireland.		
	£.	s.	d.	£.	s.	d.
SPIRITS, continued :						
—— made in Ireland, and warehoused there, free of duty, and which shall be removed into Scotland for consumption . . . gallon	0	3	4 ^(a)			
—— Imported from Scotland or Ireland into England from the warehouse gallon	0	7	6 ^(a)			
—— of the nature or quality of plain British Spirits ⁽¹⁾ , made in Guernsey, Jersey, Alderney, or Sark, and imported from any of the said islands into England gallon	0	9	0			
—— Imported into Scotland, gallon	0	4	10			
—— Imported into Ireland, gallon				0	3	10
SUGAR ⁽²⁾ manufactured in the United Kingdom, from whatever material made ⁽³⁾ cwt.	0	11	0	0	11	0

⁽¹⁾ For regulations respecting the importation of plain British spirits, see "Abstract of the Laws regulating the Trade with the Islands of Guernsey, Jersey, &c." Spirits, the manufacture of the Channel Islands, are under the management of the Excise.—8 and 9 Vict. cap. 65, s. 2.—31st July, 1845.

8 Vict. cap. 13 —8th May, 1845.

⁽²⁾ All sweets and saccharine matter, which shall resemble or be in the form or imitation of sugar, or which shall be capable of being used as a substitute for sugar, shall be deemed and taken to be sugar, within the meaning of the Act 3 and 4 Vict. cap. 57, s. 3.—10 Aug., 1840.

⁽³⁾ 13 and 14 Vict. cap. 67.

THE
WATERSIDE PRACTICE
OF THE
CUSTOMS,
AS
FOLLOWED IN THE PORT OF LONDON.

THE design of the following pages is to show the nature and use of the several documents employed, with the manner of conducting Customs' business at the Legal Quays, Docks, Baggage and Bonding Warehouses, Examination Floors, &c., and will embrace compendious examples of the various accounts required to be kept, with current illustrative observations, calculated to assist those acquiring a knowledge of this branch of the public service; so that, it is hoped, to render the "British Tariff" not only the text-book of the officer of Customs, but also that of the merchant or agent, having occasion to clear goods or baggage at any of the establishments above mentioned.

Ship's Report.—Within 24 hours of entering the port of arrival, the Master of every merchant vessel is bound to *Report* his cargo to the Chief Officer of Customs, agreeably to the particulars set forth in the 7th section of the Regulation Act.

Entries.—When the ship is reported, the proprietors, consignees, or agents, who are advised by receipt of Bills of Lading, or other information, each enters his various goods by *Prime* or *Sight Entries*, and obtains thereon an order from the *Registrar*, addressed to the *Tide-waiter*, to discharge such portion of cargo into the custody of the *Landing-waiter* (who, by his instructions, is enjoined to see to *their safety*), for examination at some authorised dock, wharf, or *legal quay*, provided the goods are to be landed; or otherwise allow *them to be transhipped*, or examined on board, when so specified.

Entries are of several kinds:—*Free Entries*, *Entry by Bill of Store*, *Prime and Post*, *Duty Paid*, and *Bonding Entries*, are all perfect for the quantities they bear. Bonding entries are followed by *Home Consumption* warrants, on which the duties are paid when the goods are required to be cleared. An additional entry is necessary when the first named do not embrace the whole importation; whilst *Prime Duty Paid Warrants* (those for corn and goods by tale excepted), when short, are completed by a *Post Entry* for the difference; and, when duty is paid in excess, an *Over Entry*, or *Special Certificate* may be obtained for the return of the amount overpaid.

Upon every entry the marks and numbers should be correctly stated; but it is not necessary, save when perfecting a sight, that the exact weight, gauge, tale or measure, should be given on bonding or warehousing warrants. British goods returned from abroad within six years, are, on the conditions being complied with, admitted free, or on repayment of drawback received by Bill of Store ⁽¹⁾.

A *Sight* is an *imperfect Entry*, by which the merchant obtains a previous examination of his goods, in the presence of proper officers, to enable him to make perfect entry thereof; and it is only granted upon declaration of his inability, from lack of sufficient information otherwise so to do. Since no definite intimation of contents is afforded by the sight, in order to obtain accurate particulars for checking the perfect entry, a thorough examination of each package should be made by the officer. This is usually done in conjunction with the merchant or his agent; but it is by no means imperative that the examinations should be taken at the same time. It is essential that the officer should make himself fully acquainted with the nature, varieties, qualities, and proper ratings of goods so entered; and when the Sight expresses that the goods are to be warehoused for exportation only, each package must be opened, but a less strict examination is permissible, the officer taking care that the perfect bonding entry bears the same limitation as the sight.

A *Sight* must be perfected within *three days* of the date of the examination by *Free*, *Duty*, or *Warehousing Warrant*, or partially by each. Nevertheless, upon application in writing, setting forth a reason sufficient to satisfy them that the indulgence is necessary, the superior officers are empowered to grant an extension of time, not exceeding three additional days ⁽²⁾.

The master or owner of any ship lying alongside the Legal Quays, or Sufferance Wharves, south of the Thames from London Bridge eastward to Dockhead, may enter by Imperfect Warehousing Entry, under such general description as is contained in the report, any

⁽¹⁾ For particulars of Bill of Store, see p. 165.

⁽²⁾ For further particulars regarding Sight Entries, see p. 15.

goods which shall not have been entered within 48 hours from the day of report, which goods are only liable to seizure for inaccuracy of entry, after perfect entry has been made by the proprietor within one month of the date of landing. But goods for which due entry has not been made, nor a delivery order obtained, as prescribed by 9 and 10 Vict. cap. 39, may be placed in the Queen's warehouse and be dealt with as goods landed by bill of sight.—B. M. 1st June, 1850.

All prime warrants, when received, are entered by the Registrar or his clerks, into the official books prepared for the purpose, and destined to contain the officers' examinations, or Customs' accounts, raising the charge for duty, &c. Bonding entries exclusively, are entered into *Red*, all other descriptions into *Blue Books*; nevertheless, in the blue books are inserted *Short Copies*, or abstracts of all warehousing entries and examinations, for the information of the Jerquer in checking the returns of the cargo; the red books, when completed by the Landing Waiter, and compared by the Registrar, being forwarded to the Controllers of warehousing accounts, who thence take charge and issue the final order for delivery of these goods. When returned complete, the blue books of each ship and voyage are collected together; the various documents, such as the report, warrants, lighter notes, and Board's papers collated, and the whole carefully examined by the Registrar, to ascertain that the cargo has been fully discharged, and properly accounted for. They are then passed to the Jerquer, to be finally examined and stored.

Examinations.—With the exception of those in transit, warehoused for immediate transshipment, wholly, or in part, an examination of all goods imported must be made; and in the assessment for duty, the landing practice is, to take weighables at, or as near, a net weight as can conveniently be done, regard being had to the preservation of the goods, and a due dispatch of business. At the Queen's warehouse, packages are opened and repacked by *Customs' Weighers*; but elsewhere, the duty of bringing goods to the scale, and of opening them for examination, is done at the expense of the merchant.

In weighing, the scale should preponderate on the goods side, excepting in the case of tobacco, when the weight side should incline—1 lb. when the weight does not exceed 450 lbs. and 2 lbs. when above that quantity, being deducted from each package for draft. A draft allowance of 1 lb. also, deducted with the Tare, is made upon packages of Tea weighing upwards of 28 lbs. gross, but without reversing the inclination of the scale. In taring, however, a standing beam is always received. On completion of the work, all proper deductions having been taken, and the account made up, it should be left in the particular weight or measure by which the article is rated.

Bullion, Diamonds, Fresh Fish of British taking, imported in *British vessels*, and *Lobsters* however taken, being admissible *without Report or Entry*, their examination is recorded in special books for *each station*, lodged with the Registrar.

Free Goods ⁽¹⁾ now form the more considerable proportion, both in bulk and value, of the country's importations, and for them generally, the landing accounts of wharfingers and dock companies may be taken; whilst for all such imported in bulk to be delivered by craft, when the warrant is endorsed by the merchant with his invoice weight or tale, weighing or tallying may be dispensed with, and his account adopted for the official return. Landing officers, however, are enjoined to be as vigilant in their examinations as if the goods were liable to duty, in order to prevent their being fraudulently used as a cloak to pass such as may be chargeable; and the practice is, with those encased, carefully to survey the whole number of packages externally, and, provided the general appearance does not give reason to suspect fraud, select at least one in ten for opening, as in other partial examinations. Previous to delivery, it is essentially necessary that the Landing Surveyor's attention should be called to them, that he may satisfy himself of the correctness of each rating, and return and notify his check examinations and inspection in the official book.

Damaged Goods.—In proportion to the amount sustained, a remission of duty is granted upon goods receiving damage during the voyage, with the exception of the articles set forth in the 32 sec. Regulation Act. See p. 14.

The claim must be a written one, made whilst the goods remain in the custody of the Crown, and within *four days* of their first examination, saving such goods as have been landed under a Master's imperfect entry; in which case the Board of Customs have decided that four days should be allowed from the time perfect entry was made by the merchant⁽²⁾. Declarations from the proprietor that the goods were shipped in sound condition, and from the master⁽³⁾ that such damage was received after shipment and before landing in the United Kingdom, must be appended.

With such a claim, the Landing Officers proceed to survey the goods, and agreeing with the merchant, report to the Board the proportion of allowance to which they consider them entitled; or, in case they deem themselves incompetent to determine, or the merchants be dissatisfied with the abatement proposed, a reference is made through the Collector and Controller—names being submitted in the Officer's report—to two disinterested merchants experienced in such goods, who survey them and subscribe a declaration of the amount, that in their estimation the goods are lessened in their true value; which being submitted to the Board, and approved, is allowed

(1) With entries for free goods importers are to furnish an additional bill, to be forwarded with the warrant to the Registrar, who should enter the latter in the Blue Book, and attach the bill thereto. The Landing Waiter, after examination, endorsing the bill with the actual quantity landed, returns it and the Book to the Registrar, to be by him daily transmitted to the Examiner of Accounts.—B. M. 12th Sept., 1849.

(2) B. M. Feb. 22nd, 1832.

(3) See *Forms of Declaration*, Nos. 8 and 9, pp. 28 and 29.

by damage certificate, if duty has been paid on importation, or deducted from the foot of the account, if they be warehoused.

Seizures.—Regular forms being provided, the officer fills up the proper seizure notes and a duplicate receipt, which he sends with the goods to the Queen's warehouse, obtaining from the warehouse-keeper one receipt in return, which he appends to the official book. But in important matters, the goods being lodged as above described, the circumstances are forthwith communicated to the Board.

Goods Undervalued.—When a difference of opinion exists in regard to the importer's declared value regulating the duty on his goods, officers detain them until satisfied as to their exact worth, and notify their determination to him when reserving them for the consideration of the Board. Should he apply for their restoration, on the petition being referred to them, they report the circumstances of detention, values given and estimated with the corresponding amounts of duty, and await their Honours' decision.

The party declining to apply, the officers, within seven days of the examination, should themselves report the facts with like particulars, for the Board's directions.

The following duty-goods are usually weighed net :—

Books,	Straw Platting, with 2 per cent.
Bugles,	allowance for bands,
Metals,	Sausages,
Opium from Turkey, with 2 per	Segars,
cent. allowance for chaff ad-	Tobacco,
hering thereto,	Vanelloes, &c.
Straw and Chip Hats,	

Cheese from Holland, when loose, and Copper Ore are generally weighed in tubs, barrows, or boards that have been previously tared.

Beads and Bugles of Glass are usually unpacked and weighed in their strings, or strings and papers. In the former case, 2 per cent. tare is allowed for Mops and Strings, 5 per cent. for Mops, Papers, and Strings.

T A R I N G.

IN cases where goods cannot conveniently be weighed net, the weight of package, all internal wrappers, papers, strings, &c., should be deducted from the gross to produce net weight; this is termed taring.

Taring is determined in several ways, as :—*By Actual Tare*, or turning out the goods and taking the weight of each package and enclosure from the gross. This is performed by Landing Waiters, all other descriptions of Tare being settled and written off in words at length, with initials and date, by Landing Surveyors.

By Average, thus :—With packages varying little from each other, a limited portion is selected by the landing officers, and their contents turned out, when they are tared by the Landing Surveyor, and an average struck that is allowed for the whole number.

By per Centage, thus :—When packages vary considerably one from another in their gross weights, but the goods bear a relative proportion, it is usual to select a few together of average gross weight; turn out, tare, and convert this into either a per-centage or a per-package rate, to be applied as before.

By an Allowed Tare, the amount is agreed between the Landing Surveyor and the merchant, or his agent, and applied either per package, per cent., or by proportionate deduction.

By a Super Tare is meant a special allowance granted for increase of weight of package, &c., from water imbibed by it in a leaky ship; or, when gross weight regulates the tare, from part of the contents being washed out, as in the case of sugar in casks.

N.B.—Tares once adjusted by the Landing Officers, in conjunction with the merchant, or his representative, must stand as final, G. O. $\frac{114}{1848}$; and officers are strictly enjoined not to take any cognisance of goods after they shall have been passed and delivered, without the express sanction of the Board.—G. O. $\frac{63}{1850}$.

THE UNDERMENTIONED

TARES AND ALLOWANCES

ARE USUALLY MADE ON—

ALMONDS— $\frac{2}{3}$ parts allowed for shells beyond the tare for package.

ANCHOVIES— $\frac{1}{3}$ part allowed for salt and pickle, and tare for small barrels, weighing about 15 lbs., 8 lbs. each. For double barrels, tare 15 lbs. each.

BEER, Spruce—in kegs of from 2 to 4 gallons, 1 in 10 is allowed for filling up.

BOTTLES of Common Green Glass, viz.:—(Wine.)

	quarts.	pinta.	
Champagne Shaped	24 lbs.	15 lbs.	per dozen.
English	19	11	”
Rhenish	16	11	”
Claret and Brandy	14	9	”
Geneva, square 8 to 11 gills			
each	20		”
” 4 to 6 ”	14		”

—G. O. 13 August, 1842.

Truffles—Magnums, 3 lbs. 6 oz., quarts, 2 lbs. 2 oz., pints, 1 lb. 4 oz., and half-pints, 14 oz. each.—B. O. 28th Feb., 1849.

BUTTER—

Port.	Kind.	Size of Cask.	Average Wt. of Five.			Tare each.
			cwt.	qr.	lbs.	lbs.
Haarlingen,	Friezland, Zwooll, and Groningen,	$\frac{1}{4}$	5	0	0	18
		$\frac{1}{8}$	2	2	0	10
		$\frac{1}{6}$	1	1	0	8
		$\frac{1}{8}$	7	0	0	30
Hambro, Keil, & Wyborg.	Holstein & Keil,	$\frac{1}{4}$	5	0	0	21
		$\frac{1}{8}$	8	1	10	19
		$\frac{1}{6}$	2	3	0	14
		$\frac{1}{8}$	3	0	20	16
Hambro, Emb- den & Leer, Rotterdam,	Embden & Leer,	$\frac{1}{6}$	1	2	10	8
		$\frac{1}{4}$	5	0	10	24
			all round per B. O. 7 May, 1844.			10

N.B.—Zwoll Casks from Rotterdam carry the same tare as those from Haarlingen.

CAPERS—Casks not exceeding 2 cwt. tare $\frac{1}{6}$ part.

„ from 2 to 5 „ $\frac{1}{7}$ „

„ exceeding 5 „ $\frac{1}{8}$ „

CLOVER SEED in Deal Casks . . Rotterdam 8 per cent.

„ Oak ditto „ 10 „

ESSENTIAL OILS—In Copper Jars, weighing as under :—

About 3 qrs. 24 lbs . . 19 lbs. each.

„ 2 23 . . 14 „

N.B.—The foreign tares will generally be found marked thereon.

FIGS—Drums, tare 3 lbs.

„ Half Ditto 2

„ Quarter ditto $1\frac{1}{2}$

„ Small ditto 1

HAMS—Tare for Canvass wrappers, 8 ounces each.

HONEY in jars—Tare $\frac{1}{3}$ part ; also 12 lbs. = 1 gallon.

HOPS—Tare about 16 per cent. If kiln-dried 4 per cent.

LIQUORICE JUICE—7 per cent. for leaves.—G. O. 6 June, 1837.

MARBLES AND SLATE PENCILS—About 10 per cent.

OLIVES— $\frac{1}{6}$ to $\frac{1}{2}$ part allowed for ullage.

OPIUM—From Turkey and Egypt, 2 per cent. allowed for chaff.

PHOSPHORUS in Water—The net described weight is usually taken.

POTS, Melting—10 per cent. for breakage.—G. O. 17 Feb., 1844.

QUININE, when, as usually imported, in ounce bottles—The gross weight is taken and weight of the bottles ascertained. Then to this weight of bottles add as many ounces as you have bottles, and deduct them from the total gross, to give the proper tare for paper, corks and wax ; or,—

Half-an-ounce each bottle is written off for paper, corks, and wax, and one ounce net for Quinine, leaving the residue to be charged as bottles of glass.

RAISINS—

	Malaga.	Denia and Smyrna.
In Boxes . .	6 lbs.	10 lbs. each.
$\frac{1}{2}$	4	6 „
$\frac{1}{4}$	2	2 „
$\frac{1}{8}$	1	1 „

——— Smyrna Casks are Tared and averaged, or reduced to a percentage rate.

SILK—Bologna 10 per cent.

Messina 8 „

Turkey, double Tare 7 lbs. ea. bale.

Spanish, thick bags and ropes 7 lbs. ea. bale.

Irregular packages :—

From 100 lbs. to 129 lbs 4 lbs. ea. bale.

130 149 . . . 5 „

150 179 . . . 6 „

180 209 . . . 7 „

210 259 . . . 8 „

260 309 . . . 9 „

310 339 . . . 10 „

340 369 . . . 11 „

TARES AND ALLOWANCES, continued :

For manufactured Silks only, the following weights are used in Taring. Viz. :—Weights of 50, 25, 15, 10, 5, 3, 2, and 1 parts ; 100 of such parts being equal to 1 lb. Hence in Taring :—

4 parts give	1 oz.	54 parts give	9 ozs.
10	2	60	10
16	3	66	11
22	4	72	12
29	5	79	13
35	6	85	14
41	7	91	15
47	8	97	16 or 1 lb.

In taring Silk Ribbons, Cartons of the same size only, and containing a like description of Ribbon, with the same number of pieces in each, shall be tared together. Cartons selected for taring are to be of average gross weight, and not less than one in ten.—B. M. 13th March, 1844. And the selection of all packages and articles of Silk manufactures for taring, is to be made by the Landing-Surveyor.—B. M. 28th Jan. 1843.

SUCCADES in jars—Tare $\frac{1}{3}$ part.
SUGAR—*British Plantation Tares*.—G. O. 11 Dec. 1821.

	cwt.	cwt.	cwt.	qr.	lbs.
„ Upon Hogsheads 17 and upwards	Tare allowed	1	3	0	
„ 15 and under 17	„	1	2	0	
„ 12 15	„	1	1	12	
„ 8 12	„	1	0	0	
Under 8, 14 per cent., or 14 lbs. per cwt. is					

allowed, therefore—

cwt.	qrs.	lbs.	cwt.	qrs.	lbs.	lbs.	
0	0	4 to 0	0	0	11 gives	1	tare
0	0	12 . . 0	0	0	19 . . .	2	. . .
0	0	20 . . 0	0	0	27 . . .	3	. . .
0	1	0 . . 0	1	7 . . .	4	. . .	. . .
0	1	8 . . 0	1	15 . . .	5	. . .	. . .
0	1	16 . . 0	1	23 . . .	6	. . .	. . .
0	1	24 . . 0	2	3 . . .	7	. . .	. . .
0	2	4 . . 0	2	11 . . .	8	. . .	. . .
0	2	12 . . 0	2	19 . . .	9	. . .	. . .
0	2	20 . . 0	2	27 . . .	10	. . .	. . .
0	3	0 . . 0	3	7 . . .	11	. . .	. . .
0	3	8 . . 0	3	15 . . .	12	. . .	. . .
0	3	16 . . 0	3	23 . . .	13	. . .	. . .
0	3	24 . . 1	0	3 . . .	14	. . .	. . .
2	0	0			28	. . .	. . .
3	0	0			42	. . .	. . .
4	0	0			56	. . .	. . .
5	0	0			70	. . .	. . .
6	0	0			84	. . .	. . .
7	0	0			98	. . .	. . .

SUGAR, continued :

SUGAR—*Foreign Tares.*

Havannah Boxes, 52 lbs. each.

Bahia 13 per cent.

Brazilian 18 per cent.

„ in Bags—a few are selected and an average tare deducted.

TAMARINDS in jars—Tare $\frac{1}{3}$ part.

„ in iron-bound kegs, weighing 28 to 46 lbs., $\frac{1}{3}$ part. ;

„ „ 47 . . 84 $\frac{1}{4}$ „

„ „ 85 . . 117 $\frac{1}{5}$ „

for 118 lbs. and upwards, an agreed tare is taken.

TURPENTINE—Oil, or Spirits of—Venice jars $\frac{1}{3}$ part.

VERDIGRIS Pods—Tare 1 to 3 lbs. each.

WALNUTS—A discretionary allowance for husks, to the extent of one-half part may be granted.—B. O. September 4th, 1844.

GOLD AND SILVER PLATE MARKS.

GOLDSMITHS' HALL, } bears { a Leopard's Head, a Lion passant,
LONDON } and a Queen's head.

SHEFFIELD a Crown, and K, 1832.

BIRMINGHAM an Anchor.

NEWCASTLE Three Castles (one upon two).

EXETER a Castle, and Queen's head.

EDINBURGH a Queen's head, Lion, and Thistle.

GLASGOW a Tree, with Bell and Salmon.

IRELAND a Harp.

The date of manufacture is indicated by an annual cyclical letter, *a* to *z* being used in three characters, viz. :—Roman Capitals, Roman Smalls, and Old English Capitals :—thus,

From 29th May, 1796 to 30 May, 1814, A to S.*

„ 29th „ 1814 „ Sept. 1815, T.

„ Sept., 1815 „ 30 May, 1816, U.

„ 29th May, 1816 „ 30 „ 1836, a to u.

„ 29th „ 1836 „ 30 „ 1850, A to Q.

„ 29th „ 1850 „ R.

* The duties being altered from the 5th July, 1797, to the 28th May, 1798, the letter of the previous year was then added, thus :
A B
In like manner from 5 July, 1804, to 28 May, 1805, H was the mark.

THE USUAL PRACTICAL MODES OF REDUCING FOREIGN WEIGHTS AND MEASURES TO ENGLISH.

WEIGHTS.

To Barbary lbs. add 30 per cent. for English lbs.

To Danish lbs. add 4 per cent. for English lbs.

To French, Dutch, and Mogadore add 13 per cent. for English lbs.

1 oz. French = $2\frac{1}{2}$ grains, 1 killogramme = $2\frac{1}{5}$ lbs.

To German lbs. add $5\frac{2}{3}$ per cent. for English lbs. ; or, 106 German = 112 English.

From Italian lbs. deduct $\frac{1}{4}$ part and add 3 per cent.

To Hambro lbs. add 7 per cent. for English lbs. ; or, 105 = 112 lbs. English.

Naples lbs. multiply by 12 and divide by 17.

WEIGHTS, continued :

A Portuguese Aroba	=	25 lbs.	English.
„ Quintal	=	122 lbs.	English.
Russian Poods, 63	=	1 ton	English.
„ 112 lbs.	=	100 lbs.	English.
A Spanish Aroba	=	25 lbs.	English.
„ Quintal	=	92 lbs.	English.
A Sicilian Rottala in great	$1\frac{3}{4}$ lb.	or 28 ozs.	
Sicilian Quintals 100	=	133 lbs.	English.
A Trieste Pecab	=	$133\frac{1}{2}$ lbs.	English.
A Turkish Rottola	=	$2\frac{3}{4}$ lbs.	English.
„ Oke	=	$2\frac{3}{4}$ lbs.	English.
„ drachms 100	=	11 ozs.	English (6 Turkish drachms = 1 Mildred).
Venetian lbs.	multiply by 65 and divide by 100.		
151 carats	=	1 oz.	troy.

A COMPARISON OF FOREIGN MEASURES WITH ENGLISH.

1 Flemish aun or ell	=	$\frac{3}{4}$ yard	English.
1 French do.	=	$1\frac{1}{4}$ yard	English.
„ metre	=	39 in.	(deduct $\frac{1}{8}$ part for English ells).
German, East Country, and Smyrna auns,	divide by 2, and deduct 2 per cent.	for English ells.	
Russian archines 100	=	60 ells	English. (Multiply by 6, cutting off the right-hand figure, and divide by 120 for English ells in great hundreds.)
A Spanish varra	is	33 English inches.	
A Turkish pike	is	27 English inches.	

A COMPARISON OF FOREIGN WEIGHTS WITH 100 lbs. ENGLISH.

Antwerp	96·40	Morea	113·49
Amsterdam	91·80	„ Silk	90·79
Barcelona	112·65	„ Okas.	37·92
Bologna	125·21	Morocco	98·57
Bordeaux	92·58	Naples	141·30
Bremen	90·92	„ Rottoli	50·87
Bruges	96·40	Portugal	98·80
Calais	88·95	Pillau	92·00
„	107·67	Rostock	88·75
Dantzic	104·15	Rotterdam	91·80
Denmark	90·72	Rouen	87·34
Embden	91·30	Russia	110·85
Gallipoli	100·30		or $14\frac{1}{2}$ oz. ea.
Hambro	93·57	Sicily	142·77
Koningsberg	96·78	„ Rottoli	57·11
Leghorn	132·17		or 28 oz. ea.
Lucca	121·84	Trieste	80·92
Lubeck	93·82	Tripoli	89·17
Malta	58·82	Venice	94·80
Memel	109·76	„	149·80
Milan	138·24	Wismar	93·70

PRACTICAL EXAMPLES.

A Free Entry.

D. JONES,

21 June, 1847.

300 Barrels of **Pot and Pearl Ashes**.—Free.

R 201

[45] ⁽¹⁾G.G. 21st June⁽²⁾.G 500

(EXAMINATION.)

St. Katharine's Dock,

24 June, 1847. C. N⁽³⁾.*Ashes—Pot and Pearl—Free.*

R 201

cwts. qrs. lbs.

G 500

300 barrels 429 2 16 gross.

80 1 12 tare at 30 lbs. ea.

 349 1 4 net as per Dock Com-
pany's account.

Out of charge note received 25 June.

W. B.

Exd. J. B. June 25⁽⁴⁾.

A Free Entry per Bill of Store⁽⁵⁾.

GIMWELL BROTHERS, & Co.

6 May, 1847.

9 Bales **Printed Cottons**, being British Goods, returned
as per **Bill of Store**, annexed.

(110)

G. T. 6th May.

Silk Floor, St. Katharine's
Docks, 7 May, J. F.

43

F P

29

B

37

... 9 Bales, each 50 = 450 pieces *Printed Cottons*.
as per Bill of Store.

Delivered.

(1) No. of Warrant.

(2) The entering clerk's name and date of insertion in the landing book.

(3) Landing Waiter's name.

(4) Landing Surveyor's initials.

(5) The front of the Bill of Store, referring to the entry outwards, bears the marks and numbers of the packages, with a correct description of the goods returned, duly attested by the Searchers; and it is necessary for the Landing Waiter to see that the proper declarations required by the Regulation Act are borne on the bill, that the goods in all respects answer the description given, and that they be returned within the period of six years. A record of the Landing Surveyor's satisfaction must be obtained upon the Bill of Store before delivery of the goods.

A Duty Paid Prime Entry.

DULAU & Co.

27 May.

	cwt.	qrs.	lbs.	
1 Case ...	2	2	0	Books in the Foreign Living Languages, printed since 1801.
	1	2	0	Books of Editions since 1801.
	0	2	0	„ „ prior to 1801.
	0	1	15	„ published in Prussia, being works not originally produced in the United Kingdom.

**105 Prints, single,
20 doz. do. bound.**

(14)

£15 19 5

G. S. Q. 27th May.

GD-6 Case. (1)
Rot. 85

**Nicholson's Floor,
28 May, G. T.**

cwt.	qrs.	lbs.	
2	3	18	<i>Books in the Foreign Living Languages since 1801.</i>
2	2	0	Entered.
<hr/>			
0	1	18	to Post.
<hr/>			
2	1	4	<i>Books of Editions prior to 1801.</i>
0	2	0	Entered.
<hr/>			
1	3	4	to Post.
<hr/>			
0	3	9	<i>Books of Editions since 1801.</i>
1	2	0	Entered.
<hr/>			
0	2	19	Over entered—party informed.
0	1	15	<i>Prussian Books, being works not originally produced in</i>
<hr/>			<i>the United Kingdom.</i>

20 dozen *Bound Prints.*

100 *Single do.*

105 Entered.

5 Over—party informed.

Posted 5

29 May.

(1) It will be observed that this case bears a rotation number. All packages coming to the examination floors at the Legal Quays, Queen's or Baggage Warehouses, have a progressive number affixed upon their receipt by the Locker in charge, to contradistinguish them. They are entered by him in the same order in his floor-charge book, and, when examined, the full *particulars necessary* for future reference are filled in by the landing-waiter, who, having received the duty-paid or bonding entries, writes them *out of charge*, the locker recording the exact date of delivery.

A Prime Bonding Entry.

S. MOSES.

19 June.

2 Cases **Glass**(¹) to be Warehoused.

(41)

R. C. 19th June.

S
M 1 Case.
Rot. 141.

Brewer's Quay,
20th June, R. C.

cwt. qrs. lbs.

3 2 3 Net *Window Glass* of one colour only, not exceeding $\frac{1}{8}$ inch in thickness.

Plates. ft. in. ft. in.

3 each 0 9 \times 0 9 = $1\frac{8}{12}$ square feet *Painted Glass*.

2 each 4 3 \times 3 9 = $31\frac{10}{12}$ square feet *Silvered Glass*, each plate 14 and not more than 36 sq. ft.

S
M 2 Case.
Rot. 142.

White Flint Wine Glasses, not Cut.

Tare for Straw ten per cent. H. C. B. 23rd June	cwt. qrs. lbs.	
	0 1 21 gross.	
	0 0 5 tare.	
	0 1 16 or 44 lbs. net.	

2 1 9 net *Wicker Bottles*.

Tare eight lbs. all'd. H. C. B. 23rd June	0 2 6 gross.
	0 0 8 tare.
	0 1 26 or 54 lbs. net.

12 Boxes 3 „

57 lbs. net, *Fancy Glass*.

Received in Bond $\frac{3}{4}$ (²),
S.G.

(¹) Glass manufactures, when entered by perfect warrant, with full particulars of each separate case or package endorsed thereon, may be passed on partial examination. The whole being weighed, gross or net, as the officer or merchant may deem fit, one or more packages are selected by the former for examination; and, if found to correspond with the endorsement, passed accordingly.—B. M. 19 Nov, 1845. If the endorsement does not correspond with the contents, a full examination of the whole must be made. Nor will this practice avail for Glass by Sight Entry.

(²) *Locker's receipt* and reference to book and folio where entered.

Sight Entries.

J. F. CHINNERY.

3 May.

1 Case of **Pictures**, further particulars unknown.

(14)

Deposit £5.
W. R. 4th May.VP 21 Case.
Rot. 29.Custom-house Quay,
5 May.
J.H.*Pictures—Square.*

	No.	ft.	in.		ft.	in.		sq. ft.
Re-meas ^d .	7✓ ...	2	6	×	1	3	=	21 $\frac{10}{12}$
W. P.	1 ...	17	4	×	2	6	=	43 $\frac{4}{12}$
5th May.	3 ...	6	8	×	14	6	=	290
	<u>11</u>							<u>355$\frac{2}{12}$</u>

Pictures—Oval.

No.	ft.	in.		ft.	in.		sq. ft.
5 ...	9	6	×	6	3	=	233 $\frac{9}{12}$
1 ...	4	0	×	2	8	=	8 $\frac{5}{12}$
<u>6</u>							<u>242$\frac{2}{12}$</u>

Total ... 17 pictures.

597 $\frac{4}{12}$ sq. ft.9 *Frames* at Value.Certified
W. P. 5th May.113 (1)
5 May.

(1) This reference is to the number and date of the Duty Warrant, by which the sight has been perfected. The Landing Surveyor's approval of the value given for the frames should be certified on the warrant; but for prime duty-paid goods at value, his approval is notified in the landing-book, *because the warrant does not necessarily accompany it.*

SIGHT ENTRIES, continued :

The contents are calculated by cross multiplication, thus :—

Pictures—Square.

$$\begin{array}{r}
 \text{ft. in.} \\
 2 \ 6 \text{ length.} \\
 1 \ 3 \text{ breadth.} \\
 \hline
 2 \ 6 \\
 7 \ 6 \\
 \hline
 3 \ 1 \ 6 \\
 7 \text{ No. of Pictures.} \\
 \hline
 21 \ 10 \ 6 \text{ or } 21\frac{1}{2}
 \end{array}$$

Pictures—Oval.

$$\begin{array}{r}
 \text{ft. in.} \quad \text{in.} \\
 \text{Length } 9 \ 6 = 114 \\
 \text{Breadth } 6 \ 3 = 75 \\
 \hline
 570 \\
 798 \\
 \hline
 \text{Inches in an oval foot. } 183 \quad 8550 \quad (46\frac{9}{12} \times 5 = 233\frac{9}{12}) \\
 8418 \\
 \hline
 132 = \frac{9}{12} \\
 183
 \end{array}$$

3 Red Book, fol. 2.*Sight.*

G. W. TINKLER.

21 May.

2 Cases **Millinery**, &c., further particulars unknown.

(49)

Deposit £50.

S & E 9/10

H. B. 21st May.

Custom-house Quay,
22 May. R. S.

S & E 9Case, containing 7 Parcels, as under.
Rot. 410.

SIGHT ENTRIES, continued :

Cartons.

3

17 Collars,
6 ditto,
5 Cap pieces,
14 Habits,
12 Chemisettes,
27 ells Brussels Lace,

} All being
Needlework
at Value.

Parcel.

1 ... 41. 35. 18. 7. 15. 41 = 157 metres.
6 pieces 157 metres, } Pillow Lace
18 Veils. } at Value.

Cartons.

2 ... 2 doz. pairs Stays—Goods Manufactured at Value.

1 ... 2 lbs. 4 oz. Straw Hats.

S & E 10.

External 2 4 × 2 1 × 1 7

Case.

Rot. 409.

Internal 2 3 × 2 0 × 1 6

In bulk.

= 6 $\frac{9}{12}$ feet.

10 Silk Bonnets,
16 Silk Caps and Turbans.

} Millinery of Silk.

Certified R. A. C. 22nd May⁽¹⁾.

Bonded
24-26 May.

1 Red Book, fol. 3.
Sight.

J. NORMAN.

24 July.

1 Case Merchandise, further particulars unknown.

Deposit £10.

(13)

H. M. 24th July.

J. N.

Galley Floor,
25 July,
J. H.

J. N.

Case, containing 5 packages.

Rot. 506.

Cartons.

2

Dressed Feathers at Value.

(In part D.Pd. 6-26 July.)

Parcels.

2

6 dozen Lip Salve,

3 „ Bandoline,

1 „ Sachets,

1

3 lbs. Hard Soap.

} Perfumery at Value.

Certified C. H. P. 25th July.

(Bonded in
full.
7-26 July.)

(1) This examination, first recorded in the Blue Book, is transferred to the Red one (indicated by reference at the top of the entry), the Goods are then entered in the Locker's Book, and that officer's receipt taken at the end of the account in the Red Book.

6 Red Book, fol. 2.
Damage Claim.

J. BARBER.

17 May, 1850.

$\frac{J}{B}$ 140 Boxes **Cheese** to be warehoused at Brewer's Quay.

(17)

G. C. 17 May.

Galley Quay,
18 May,
C. J. C.

Cheese.

Tare, three pounds ea.
J. L. 18 May.

$\frac{J}{B}$	Boxes.		cwt.	qrs.	lbs.	
	140	...	81	3	9	gross.
			3	3	0	tare.
<hr/>						
			78	0	9	net.
			12	1	19	allowed for damage.
<hr/>						
			65	2	18	for duty.

Rec^d. in Bond, W. B.

Application for a Damage Survey upon 26 cwt. 0 qrs. 4 lbs. of the above Cheese, accompanied by the proper Declarations required by the Regulation Act (p. 14), having been made, the Landing Officers, with the merchant, proceed thereto, and having determined the amount each parcel is entitled to, the officers submit the same, using words at length for the quantities, for the Board's sanction; which having been obtained, the adjudication is written off at the end of the book, countersigned by the Landing Surveyor, and the total amount deducted from the foot of the account. Thus:—

Adjudged for damage on

cwt.	qrs.	lbs.		cwt.	qrs.	lbs.
17	1	16	Cheese, one-third part ...	5	3	5
5	3	17	„ three-fourth parts	4	1	20
2	2	27	„ four-fifth parts...	2	0	22
<hr/>				<hr/>		
26	0	4		12	1	19

C. J. C. }
J. L. } 20 May, 1850.

For cases in which merchants and the Crown officers do not agree, see further particulars at p. 119.

2 Blue Book, fol. 8 ⁽¹⁾.

AYLWIN & Co.

2nd Nov.

15 Barrels }
5 Kegs } Anchovies to be warehoused.

(17)

1
A —
20

R. D. 28th November.

Fresh Wharf,
28 Nov.
C. D. C.

Anchovies.

	Brls.	cwts.	qrs.	lbs.
A—	5	1	2	0
	5	1	2	16
	5	1	2	9
	15	4	2	25
Kegs.	5		3	27

5 2 24
60
80

or 640 lbs. gross⁽²⁾.
270 lbs. tare.

370
123 lbs. for salt and pickle.

247 lbs. net.

Recd. under lock.

D. J.

Tare for barrels fifteen pounds each; for kegs nine pounds each; and one-third allowed for salt and pickle.
J. C. 28th November.

⁽¹⁾ This reference is to the number and folio of the Blue Book, in which the short copy of this entry (for jerquing) may be found.

⁽²⁾ Hundred weights, quarters, and pounds, are reduced to pounds, as shown in the foregoing example, by multiplying the hundred weights by 12, carrying the product two places of figures to the right hand, then placing the quarters and pounds in pounds underneath and adding the three lines together.

2 Blue Book, fol. 3.

J. AFLALO,

27 Nov.

5 Serons **Almonds**, not Jordan nor Bitter, in the Shells,
to be Warehoused.

A
S

(19)

J. C. 27th November.

London Docks, 27th November.

C. C.

Sweet Almonds, not Jordan.

Tare for serons, eight pounds each;
and two-third parts allowed for
shells.
J. B. 28 Nov.

		cwts. qrs. lbs.		
A	1	.....	1	0 13
S	2	.....	1	1 2
	3	.....	1	0 25
	4	.....	1	1 13
	5	.....	1	1 10
		<hr/>		
	5		6 1 7	gross.
			1 12	tare.
		<hr/>		
			5 3 23	
			3 3 25	allowance for shells.
		<hr/>		
			1 3 26	net.
Warehoused at No. 2.				
R. B.				

Beer—Spruce.

Kegs.

50 landed.

5 allowed for filling up.

45 ea. 1 gallon = 45 or 1 barrel 13 gallons for duty⁽¹⁾.

⁽¹⁾ N.B.—The barrel is computed at 32 gallons, as directed by G. O. 3rd Aug., 1842.

LA HOCQUE & Co.

1 May.

2 Trunks $1\frac{8}{12}$ doz. pairs **Men's Boots** exceeding 6 inches in height from the sole inside.

$\frac{10}{12}$ " " " exceeding 4, and not exceeding 6 inches in height from the sole inside.

$\frac{3}{12}$ " " **Shoes**, not exceeding $2\frac{3}{4}$ in. in the quarter, nor 4 in. in the vamp from the sole inside.

3 " **Women's Shoes**, trimmed.

2 " " **Boots**, not trimmed.

$\frac{5}{12}$ " " " trimmed with Fur.

2 " **Girls' Boots**, not exceeding 7 in. in length.

10 " **Boot fronts**, ... exceeding 9 in. in height.

10 " " not exceeding 9 in. in height.

(51)

£11 14 1.

J. S. 1st May, 1847.

Coxe's Quay,
2 May, G. C.

La Hocque. Trunk 29 parcels.
Rot. 9.

	Parcels.	pairs.			
	10 each	2 =	20 =	$1\frac{8}{12}$ doz. pairs	Men's Boots , exs. 6 ins.
	3 "	6 =	18		
	2 "	4 =	8		
	3 "	3 =	9		
	1 "	1 =	1		
			<u>36</u>	= 3 "	Women's Shoes , trimm ^d .
	4 "	3 =	<u>12</u>		
	6 "	2 =	<u>12</u>		
			<u>24</u>	= 2 "	<i>ditto</i> , not trimm ^d .

La Hocque. Trunk containing 61 parcels.
Rot. 10.

	Parcels.	pairs.			
	5 each	1 =		$\frac{5}{12}$ "	Women's Boots , trimmed.
	8 "	3 =	24 =	$2\frac{5}{12}$ "	Girls' Boots , not exceeding 7 in. in length.
	20 "	6 =	120 =	10 "	Boot Fronts , exs. 9 in. in height.
	20 "	6 =	120 =	10 "	" not exceeding 9 do.

	Parcels.	pairs.			
	5 each	2 =	10, or $\frac{10}{12}$	"	Men's Boots , exceeding 4, and not exceeding 6 in. in height.
	3 "	1 =	3, or $\frac{3}{12}$	" "	Shoes , not exceeding $2\frac{3}{4}$ inches in the quarter, nor 4 in. in the vamp.

Delivered as entered.

Cables⁽¹⁾.

Experiment has proved that a Rope 2 inches in circumference and 120 fathoms in length, will weigh 1 cwt.

Then, by squaring the circumference in inches and multiplying the product by the length in fathoms, we get 480. Hence 480 becomes a general divisor for cwts.

Thus to calculate the weight of a Cable 52 fathoms in length by 7 inches in circumference.

$$\frac{7 \times 7 \times 52}{480} = \frac{637}{120} \text{ or } 5 \text{ cwt. } 1 \text{ qr. } 6 \text{ lbs.}$$

Corks.

Corks ready made.				Corks squared for rounding.			
Tare two lbs. ea.	Bags.	cwts.	qrs. lbs.	Tare ten lbs. ea.	Bags.	cwts.	qrs. lbs.
G. D. 6 May.	2	1	0 6	G. D. 6 May.	4	3	2 5 gross.
			or 118 lbs. gross.				1 12 tare.
			4 lbs. tare.				
			114 net.				3 0 21 net.

Cambrics.

CG

†† 904 Bale containing A to E.

Rot. 94.

Boxes.	pieces.	inches.	inches.	sq. inches.
A	22 each	254	$\times 29\frac{1}{2}$	= 164,846
	4 „	260	$\times 30$	= 31,200
B	10 „	220	$\times 24$	= 52,800
C	30 „	190	$\times 22$	= 125,400
	66			374,246 or $41\frac{2}{3}$ pieces of
				Plain Cambrics, each piece not exceeding 8
				yards in length, nor $\frac{7}{8}$ of a yard in width.
D	40 boxes ea.	1 doz.	= 40 doz.	Cambric Handkerchiefs,
				being articles manufactured of Linen, at value.
E	10 „	1 „	= 10 „	Embroidered ditto,
				being Needlework, at value.

Examination.—When the boxes have been opened, assort the pieces according to their relative dimensions, and measure one or more of each assortment, thus: Take the folds; and, taking the length of an average one to half-an-inch, multiply the length by the number, adding thereto such odd measure as may be found, for the length of the piece. Then, taking the width to half-an-inch, multiply the length by the breadth, and this product by the number of pieces for the content of that parcel. Proceed in like manner with the others, and divide the total sum by 9072 (the number of square inches in a duty piece) for pieces; and the remainder by 1134 for eighths, treating fractional parts by the general rule, viz., taking one additional when over the half, but rejecting the half and under.

(1) Cables of Hemp or Coir are upwards of five inches in circumference; 5 inches and under are termed ropes.

Cassia Lignea(1).

B	Boxes.	cwt.	qrs.	lbs.	lbs.
C	1	0	2	27	— 16
	2	0	2	22	— 15
	3	0	2	23	— 16
	4	0	2	20	— 16
	4 =	2	3	8	— 63
					or 316 lbs. gross.
					63 „ tare.
					253 „ net.

Cinnamon.

Bales.	cwt.	qrs.	lbs.	Re-weight.	cwt.	qrs.	lbs.
1	0	2	17	0	2	16	
2	0	2	15	0	2	14	
3	0	2	16	0	2	16	
3	1	3	20	1	3	18	
			or 216 lbs. gross.			or 214 lbs. gross.	
			18 „ tare 6 lbs. ea.			18 „ re-tare.	
			198 „ net.			196 „ net.	
						2 „ loss on re-wt.	
						198	

5 Butts, } Currants.
3 Carroteels, }
10 Boxes, Raisins.

Currants.

Butts.	cwt.	qrs.	lbs.
1	17	2	9 tare.
2	18	2	14
3	19	3	0 tare.
4	20	1	0
5	16	3	26
5 =	93	0	21 gross.
			14 3 25 tare at 18 per cent.
			78 0 24 net.

(1) Although a differential rate of duty exists, this article is usually found to be foreign. It is rarely prepared in the British Colonies, and generally imported from places in the East India Company's possessions, where Certificates of produce are not attainable.

CURRANTS AND RAISINS, continued:

Carroteels. cwts. qrs. lbs.				
G	— 1	.....	7	2 19
	2	.....	6	3 21
	3	.....	7	0 14 tare.
<hr/>				
	3	=	21	2 26 gross.
			3	1 6 tare 17 per cent.
<hr/>				
Butts.			18	1 20 net.
	5	=	78	0 24 „
<hr/>				
Total			96	2 16

Raisins.

	Carroteels.	cwts.	qrs.	lbs.	
R — 5	.....	2	1	24	
5	.....	2	2	1	
<hr/>					
10	.....	4	3	25	gross.
		0	2	4	tare at 6 lbs. each.
<hr/>					
	4	1	21	net.	

Boxes tared six
lbs. each. A. S.
4 May.

To determine a *per centage tare*, one or more casks, of various weights, are selected, turned out and tared; and this tare, in proportion to its gross weight, is reduced to a per-centage on the total gross, thus:—Reduce the gross weight of the selected tarers into pounds, as also the tare of their packages, then multiply the pounds tare by 112, and divide the product by the gross pounds, and the quotient will be the per-centage tare required. In the present instance, numbers 1 and 3 are the selected butts, and number 3 the carroteel.

Butts.	cwts.	qrs.	lbs.		cwts.	qrs.	lbs.	
No. 1	.....	17	2	9	tared	2	0	5
„ 3	.....	19	3	0	„	3	3	20
		37	1	9		5	3	25
		444				60		
		37				109		
Then as	4181			:	669		:	112
					112			
					1338			
					669			
					669			
					4181)74928			(17 $\frac{335}{4181}$ I, or 18 per cent.
					4181			
					33118			
					29267			
					3851			
					— = 1			
					4181			

CURRANTS AND RAISINS, continued :

Carroteel. No. 3	Gross.			Tare.		
	cwts	qrs.	lbs.	cwts.	qrs.	lbs.
	7	0	14	1	0	10
		84			12	
		14			10	
	<hr/>			<hr/>		
As	798			122		112
				112		
	<hr/>			<hr/>		
				244		
				122		
				122		
	<hr/>			<hr/>		
				798)13664(17 $\frac{08}{798}$ or 17 per cent.		
				798		
	<hr/>			<hr/>		
				5684		
				5586		
	<hr/>			<hr/>		
				98		

Then, to estimate a per-centage tare upon the cwt.—Multiply the cwts. by the given per-centage, which gives the tare in lbs. for that portion of the gross weight. Reduce the qrs. and lbs. to lbs., multiply as before, and divide by 112, adding the result to the former amount for the full tare. Or, multiply the cwts. as previously, and for the qrs. and lbs. take aliquot parts.

MISKIN & WHITE.

3 May.

50 Cases **Eggs**, 580 Gt. Hundred.

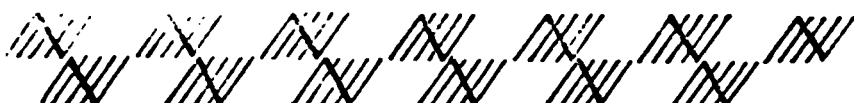


(13)

£25 7 6

(Endorsement.)

F & V—35 at 12 $\frac{3}{4}$	.....	446 $\frac{1}{4}$
10 „ 10	.....	100
5 „ 6 $\frac{3}{4}$	.....	33 $\frac{3}{4}$
		<hr/> 580

R. R.
4th May.Nicholson's Wharf,
4 May, G. L.*(Partial Examination.)*F & V Cases *Eggs* tallied at 20⁽¹⁾.

		Gt. Hundred.
1 Case		= 13 0
1 ditto	 21 odd.	= 10 21
1 ditto	 17 odd.	= 5 117

Say 50 Cases, 580 Gt. Hundred, as per endorsement.
Delivered.**Eau de Cologne⁽²⁾.**

26 Flasks Eau de Cologne (30 of such not exceeding 1 gallon).

Hats.

2 $\frac{3}{4}$ doz.	<i>Bast Hats</i> , not exceeding 22 inches in diameter.
59	<i>Felt Hats</i> .
24	<i>Hats of Silk and other materials</i> .
3 lbs. 4 oz.	<i>Straw Hats and Bonnets</i> .
1 lb. 8 oz.	<i>Chip Hats</i> .

⁽¹⁾ In tallying, either take the case entirely out into baskets, or take a mid-layer and multiply the quantity by the number of layers.⁽²⁾ Imported in bottles of any kind other than the common flask, one or more bottles to be measured, and the contents charged as "Perfumed spirits," and the bottles to the glass duty to which they may belong.—
G. O. 1849.

Isinglass.

Taring at the back of the book.

Tare upon casks of 5 cwt. and above, eighty- four pounds each; upon casks under 5 cwt., seventy pounds each. R. A. O. 6th April.	Cask.	cwts. qrs. lbs.				cwts. qrs. lbs.			lbs.
	J—1	.....	7	1	19	J—2	.....	6	3 25 ... 84
	2	.....	6	3	25 tare.	6	.....	4	2 9 ... 70
	3	.....	4	1	13	B. A. O. 6th April.			
	4	.....	4	3	7				
	5	.....	6	3	20				
	6	.....	4	2	9 tare.				
	6	=	35	0	9 gross.				
			4	0	14 tare.				
			30 3 23 net.						

Leaf Metal.

Parcels.	Packets.	Books.	Leaves.	
15 each	12 each	12 each	21	= 45360
5 „	12 „	12 „	17	= 12240
				57600 or $230\frac{100}{25}$ packets of 250 leaves for duty.

Marble—Rough Blocks—Free.

	ft.	in.		ft.	in.		ft.	in.	
No. 1	.....	14	6	×	2	9	×	3	0 = 119 7
2	.....	10	0	×	1	6	×	1	3 = 18 9
									138 $\frac{4}{12}$ cubic ft.

Ditto—Sculptured.

Tare one fourth part all'd.—J. B. 6th May.	Cases.	cwts. qrs. lbs.		
	2	.....	2	2 4 gross.
			0	2 15 tare.
				1 3 17 net.

Oranges and Lemons.

3 Chests measured each	ft.	in.	in.
Length.....	3	6	= 42
Breadth.....	1	8	= 20
Depth, exclusive of the Cone.	1	0	} = 15
Cone 9 — $\frac{2}{3}$ parts =	0	8	

Then $42 \times 20 \times 15 = 12,600$ cubic inches each ; or,
3 Chests, Oranges and Lemons, over 7,300, and not exceeding
14,000 cubic inches,

Otto of Roses, (being Perfumed Oil unenumerated.)

In the assessment of Otto of Roses, to determine the tare, collect the Turkish gross and tare in drachms, and with the English gross weight say, by proportion :

As the Turkish gross is to the Turkish tare, so is the English gross to the English tare.

	Turkish.	English.
	Drachms.	cwt. qrs. lbs. lbs.
So if 211 weigh	11,450 and 0	2 14 or 70 gross.
tare	5,463	
Then as 11,450 : 5,463 :: 70 :	33 $\frac{4560}{11450}$	or 33 lbs.—
deducted from 70, leaves	37 lbs.	Otto of Roses in 33 lbs.
Cut Flint Glass Bottles for duty.		

Paper Hangings and Stained Paper.

Pieces.	ft.	in.	ft.	in.	sq. ft.
15	45	6 × 2	3 =		1535·7
10	40	8 × 1	6 =		610·0
					<hr/>
					9)2145·7
					<hr/>

238·4 or 238 sq. yards for duty.

N.B.—Carpets are returned in a similar manner, but pay duty at value, being estimated by the square yard.

Quinine (Sulphate of) for Taring, see p. 123.

Bottles.	cwt. qrs. lbs.
200	0 1 16

Allowed for paper, corks, and wax, one hundred and four ozs.; all'd. for Glass, two oz. each bottle. — H.C.B. 1 July.	lbs.	oz.	
	or 44 =	704	gross.
		104	tare for paper, &c.
		<hr/>	
		600	
		400	„ bottles.
		<hr/>	
		200	net.

In 25 lbs. *White Flint Glass Bottles* not cut nor ornamented.

REPACKING.

This operation arises from the merchant's desire to break the bulk of his goods, either for delivery piecemeal, or to pay duty on one portion, and to export the remainder. It is performed in the Bonding Warehouses, under the supervision of a Landing Waiter, at the request of the proprietor, to the Comptroller of warehousing accounts. For the purpose, a special book is issued by the warehouse-keepers, and given to the merchant, containing the merchant's name, date of bonding entry, marks, numbers, content, &c., of the package to be divided. Under this, the re-packing account is entered, showing any gain or loss the goods may have sustained by the operation. Similar particulars are entered in the Locker's ledger, to guide him in the part deliveries, and signed by the Landing Officer, with the date of repacking. The Book is then either given to the merchant, to be returned to the Warehouse-keepers, or forwarded by their messenger. Thus—

Merchant's Request.

We request to repack AL — 641 Case Coral Beads, ex Neptune, Jones @ Messina, warehoused 16 May, 1849, into 3 parcels.

For PARAVAGNI & Co.,
J. SMITH.

26 June, 1850.

Entry and Order.

16 May, 1849.

PARAVAGNI & Co.

AL — 641 — 1 Case 26 lbs. 3 oz. **Coral Beads.**

(44)

May be repacked,
W. JAMES,
26 June, 1850.

Examination.

Custom House Quay,
27 June,
J. L.

Repacked into

No. 1. Paper parcel.	4	10	} <i>Coral Beads</i> at value.
2. ditto	12	3	
3. Original case.	9	1	

26 2

26 3 original weight.

0 1 deficiency on repacking.

Rice, for Cleaning.

Original weight delivered.

Bags.	cwts.	qrs.	lbs.	
459	701	3	14	gross.
	8	0	22	tare 2 lbs. each.
	693	2	20	net.

Reweighed on return.

Bags.	cwts.	qrs.	lbs.	
400	606	2	14	net.
	16	1	0	allowed 3 per cent. for dross.
	622	3	14	
	70	3	6	deficiency for duty.

Seeds.

Bags.	cwts.	qrs.	lbs.	
1	0	1	3	gross.
	0	0	1	tare.
	0	1	2	net, <i>Carrot Seed.</i>

Bags.	cwts.	qrs.	lbs.	
2	0	3	5	gross.
	0	0	4	tare.
	0	3	1	net, <i>Caraway Seed.</i>

4 Bags, each $2\frac{1}{2}$ bushels = 10 bushels, *Canary Seed.*
 2 „ „ 3 „ = 6 „ *Acorns.*

Bags.	cwts.	qrs.	lbs.	
2	3	1	2	gross.
	0	0	2	tare.
	3	1	0	net, <i>Coriander Seed</i> , free.

1	0	0	12	gross.
	0	0	1	tare.
	0	0	11	net, <i>Garden Seeds</i> , unenumerated, free.

Casks.	cwts.	qrs.	lbs.	
3	4	2	9	gross.
	0	1	17	tare.
	4	0	20	net, <i>Clover Seed.</i>

Tare for
casks,
fifteen
pounds,
each. 2nd
G. B. 2nd
March.

Sight Entry.

A. DAVIS & Co.

1st August, 1848.

2 Cases **Merchandise**, further particulars unknown.

Deposit, £1.

(13)

J. H. 2 / 8

A J D 9157

No. 9, Brewer's Quay,
3rd August.

G. H. B.

Case

Rot. 37.

60 doz. Needle Cases

6 „ pairs Bracelets

} *Goods manufactured at value.*

Notes.

6 Accordions 15 = 90

19 „ 21 = 399

6 Flutinas 29 = 174

6 „ 29 = 174

} *Musical Instruments at value.*

352 gross Penholders

20 „ Eyelets (for Stays)

7 lb. Tinsel

} *Copper Manufactures at value.*

A J D 9156.

Rot. 38.

36 doz. Masks (1)

20 „ Pipes

3 „ Pipe Stems

15 „ Pipe Bowls

2 „ Book Marks

5 ³/₁₂ „ Rosaries

3 „ Crucifixes

3 gross Watch hands, gilt

21 doz. Dominoes (2)

¹/₂ „ Bird Cages

2 pots Curry Powder

7 bottles Iodine

5 bottles Chutney sauce

1 peck Bran

5 lbs. Newspapers

1 quart Naphtha

3 Boxes fitted

2 Work Boxes

2 Vases of Shell Flowers

3 Ormolu Lamps

1 Mounted China Vase

6 Ivory Figures

2 lbs. Litmus

} *Goods Manufactured at value.*

(1) Masks without whiskers and not of wax are deemed to be toys.
 (2) Dominoes under double nine in a set are deemed to be toys.

MERCHANDISE, continued:

8 doz. Root Snuff Boxes	}	<i>Boxes at value.</i>
2 gross Composition do.		
10 „ Metal do.		
3 Figures (for clock tops)	}	<i>Manufactures of Bronze at value.</i>
2 Tazzas		
1 Group		
3 Groups	}	<i>Bronze Works of Art (¹)—free.</i>
5 Figures		

Cases. Boxes.

40 ea. 20 ea. 500 = 40,000 *Pens* at value—free.

20 gross purse Tags	}	<i>All being Steel Manufactures at value.</i>
5 doz. ditto Garnitures		
10 „ Watch Springs		
2 „ „ Chains		
27 „ Small Tools		
1 „ Vices		
1½ „ Saws		
2 gross Watch Hands		

27 doz. 3/0 Jointed Dolls	}	<i>All being Toys at value.</i>
5 „ 0 „		
3 gross Lead Toys		
5 doz. Magnetic Swans		
1 „ Tea Services		
1 „ Views		
2 gross Watches		
1 „ Games		

12 doz. Bandoline	}	<i>Perfumery at value.</i>
3 gross Sachets		
1 „ Shaving Paste		
1 „ Tooth Powder		

31 *Cameos* at value.

21 doz. Brooch pieces	}	<i>All Agates cut or manufactured at value.</i>
2 gross Coat Studs		
1 „ Seal Handles		
200 „ Pencil Tops		
2 „ Penholders		
1 „ Bars		
2 doz. Wafer Stamps		

Cert^d. C. H. P. 4 Aug. 27
4 Aug.

(¹) Bronze Works of Art are restricted to purely ornamental pieces, real or copied, from the antique—not such manufactures as are usually mer-
chanted.

Silks.

Before packages containing silk goods or leather gloves are opened, the landing-waiter should take the external dimensions. After being opened, the number of parcels they contain, and the internal dimensions and content are booked. With silks, he assorts the goods, for their several rates of duty, weighing such as pay by weight, and classifying for convenient estimate such as pay at value. The Landing Surveyor, having satisfied himself with the account thus far taken, selects cartons, papers, &c., for taring, marking each as he proceeds. Ribbons upon hollow blocks, pasteboards, &c., he chooses without reference to average weights, but those on solid wooden blocks are specially treated, thus:—A carton of average weight in each size is found, the ribbons turned out, weighed, and a proportionate number of average pieces selected for stripping, the blocks being duly marked for identity. The tares of each—blocks and cartons—are separately taken, at the back of the book (decimal weights of 100 parts to the lb., as previously stated, being used), written off, deducted, and the accounts made up, as shown below. With gloves, tallying is simply required.

Sight Entry.

C. WILKINSON.

17 June.

2 Cases **Silk Manufactures.**1 „ **Gloves, &c.**, further particulars unknown.

(17)

Deposit £150.

M.D. & Co. 501
 503

D. St. Q. 18th June.

		Galley Floor,				
		19 June, F. F.				
M.D. & Co. 501	}	External	4	9 × 3	2 × 1	4
Rot. 175.		Internal	4	8 × 3	0 × 1	2
Containing 85 packages, as under.		Content 16 $\frac{1}{2}$ ft.				

Silk Ribbons of more than one colour—(Solid blocks).

Cartons.	cwt.	qrs.	lbs.	oz.
8	0	2	14	8
			or 70	8 gross.
			22	14 tare.
			47 10 net.	

Tared twenty-two lbs. fourteen oz.
 H. C. B.
 20th June.

Figured Gauze Ribbons—(Wooden Cylinders).

Cartons.	qrs.	lbs.	oz.
9 and	2	6	5
Out of 1—11 pieces	or 62	5 gross.	
	18	7 tare.	
	48 14 net.		

Tared thirteen lbs. seven oz.
 H. C. B.
 20th June.

SILKS, continued :

Plain Silk Velvet Ribbons—(Bands).

Cartons.	cwt.	qrs.	lbs.	oz.	
20	0	1	5	9	
			or 33	9 gross.	
			4	10 tare.	
			28	15 net.	

Tared four
lbs. ten oz.
H. C. B.
20th June.

Plain Velvet—(Broad Stuffs).

Cartons.	Pieces.	cwt.	qrs.	lbs.	oz.	
14	30	0	1	16	4	
				or 44	4 gross.	
				0	2 tare.	
				44	2 net.	

Tare for
Tickets, two
oz.
H. C. B.
20th June.

Plain Crape—(Broad Stuffs).

Cartons.	Pieces.	lbs.	oz.
21	42	26	4 net.

12 Cartons, *Artificial Flowers, partly Silk*, at Value.

M.D. & Co., 502	} Case.	Exterior	3	2	×	2	1	×	0	10
Rot. 176. Containing		Interior	3	0	×	2	0	×	0	9
34 packages, as under.										= 4 $\frac{6}{12}$ ft.

Plain Satin Ribbons, of one colour only—(Bands).

Cartons.	cwt.	qrs.	lbs.	oz.	
20	1	0	21	0	
			or 133	0 gross.	
			7	15 tare.	
			125	1 net.	

Tared seven lbs.
fifteen oz.
H. C. B.
20th June.

Gauze Ribbons, mixed with Silk of less proportion than one-half part—(Pasteboard and Strips).

Cartons.	lbs.	oz.	
6	25	8 gross.	
	8	3 tare.	
	17	5 net.	
1	3	5 net, Fancy Silk Net.	

Tared eight lbs.
three oz.
H. C. B.
20th June.

SILKS, continued :

Parcels.	Carton.
1 ... 7 Veils,	1 ... 21 Barège Shawls ⁽¹⁾ ,
16 Reticules,	12 " Scarves ⁽¹⁾ ,
1 ... 54, 17, 34 = 105 metres	7 ells Bonnet Plush,
Barège ⁽¹⁾ ,	18 " Damask,
1 ... 3 Parasols,	1 ... 6 doz. Mitts,
2 doz. Glove Bands,	1 ... 4 " Gloves.
1 " Neck-ties,	
3 gross Watch Guards.	

All being *Silk Manufactures* at value.

Parcels.	lbs.	oz.	
1 ... 4	2		<i>Articles, Manufactures of Silk, Broad Stuffs</i> ⁽²⁾ .
3	1		<i>Articles, Manufactures of Silk Velvet, Broad Stuffs</i> ⁽²⁾ .
0	6		<i>Silk Gauze, Broad Stuffs.</i>

M.D. & Co. 508.	}	External	2	5	×	1	8	×	1	2
Case.		Internal	2	4	×	1	6	×	1	0
Rot. 174. Containing										
40 cartons & 5 parcels, as under.										= 3 ⁶ / ₁₂ ft.

Parcels.	lbs.	oz.	
5	18	9	net, <i>Plush for Hats.</i>

Cartons.	doz.	Habit.	Women's.	Men's.	Duty Paid,	114, 20 May.
15 each	6	=	90			
7 "	4	=	28			
3 "	3	=	9			
7 "	2	=	0	..... 14		
1 "	1	=	0	..... 1		
7 "	5	=	0	..... 0	..... 35	
			127	15	35	

Say 127 doz. pairs Habit,
15 " Women's, } *Leather Gloves*⁽³⁾.
35 " Men's,

Certified, R. A. O. 19th June.

(1) When the warp or shoot is wholly composed of Silk, the article is liable to duty as *Silk Manufactures*; when of less proportion, it is chargeable as *Goods Manufactured*.
(2) On the Warrant, the Landing Surveyor must approve the *Rated Duties* for these goods, when paying by weight.
(3) *Embroidered Leather Gloves* pay the rated Duties as gloves, not as *embroidery* at value.

TARING.

Silk Ribbons of more than one colour—(Solid).

M.D. & Co. 501 Case.

No.	Cart.	Pieces.	Parts.
1	— 1/8	.....	62 (<i>weight of carton.</i>)
	3/12	56 × 4 =	224 (<i>do. of internal blocks.</i>)
<i>Total of ea. carton</i>			286 × 8 = 22·88

or 22 lbs. 14 oz. H. C. B.
June 20.

Figured Gauze—(Cylinders).

No.	Cart.	Pieces.	Parts.
2	— 1/5	.....	65
	3/24	12 × 8 =	96
			161 805
3	— 1/4	.....	64
	4/16	15 × 4 =	60
			124 496
11	.....		41
			13·42

or 13 lbs. 7 oz. H. C. B.
June 20.

Plain Velvet—(Bands).

No.	Cart.	Pieces.	
4	— 3/15	... 43	..... = 215
5	— 1/5	... 41	..... = 205
133 Bands (allowed for)			40.
			4·60

or 4 lbs. 10 oz. H. C. B.
June 20.

TARING, continued :

Plain Satin Ribbons—(Bands).

M.D. & Co. 502 Case.

No.	Cartons.	Pieces.	Parts.
1	— 3/12	..... 105 + 12 = 117	..... 468
2	— 1/5	..... 40 + 4 = 44	..... 220
3	— 1/3	..... 31 + 4 = 35	..... 105
			7.93

or 7 lbs. 15 oz. H. C. B.
June 20.

Mixed Gauze—(Pasteboard and Strips).

No.	Cartons.	Pieces.	Parts.
4	— 1/6	.....	64
	3/24	..... 9 + 8 = 72	
			136

..... 8.16
or 8 lbs. 3 oz. H. C. B.
June 20.

SPIRITS.

Spirits chiefly consist of alcohol and water, the specific gravity being less than that of water, and varying in exact proportion to the amount of alcohol contained therein. Therefore the *strength* of the liquid is assessible from its weight. And hence the principle of the hydrometer—an instrument by which this relative quality is easily tested. Cordials, however, or Spirits mixed with Saccharine, effectually resist the action of the instrument, and its precise strength, so blended, cannot be ascertained. Full directions for its use, accompany the hydrometer, in the work containing the necessary tables of reference.

Spirits in Casks are contented and charged to one gallon. Fractional parts, *on the strength*, are discarded when below, and have an additional gallon charged when amounting to $\frac{84}{100}$ th parts thereof. When they are of a less content than twenty gallons, however, whether racked casks or ullages, duty should be charged on the strength to the tenth part of a gallon.

Bottled Spirits are chargeable on strength to the thirty-second part of a gallon, fractional parts being taken when exceeding, and discarded when not exceeding one-half part.

Overproof and underproof are similarly calculated, separately shown, balanced, and the surplus added to or deducted from the liquid content of the parcel⁽¹⁾.

(¹) For authority, vide G. O. 18th June, 1825; B. M. 16th Feb. 1827, and G. O. $\frac{8}{1841}$, $\frac{16}{1845}$, $\frac{32}{1848}$, $\frac{118}{1848}$, $\frac{6}{1849}$, and $\frac{11}{1849}$.

SPIRITS, continued :

EQUIVALENT TABLE OF DECIMALS.

Tenths and Gills, up to 1 Gallon.

Decimals.	Gills or 32nds of a gallon.	Tenths of a gallon.	Decimals.	Gills or 32nds of a gallon.	Tenths of a gallon.
·03	=	1	·53	=	17
·06	=	2	·56	=	18
·09	=	3 = 1	·59	=	19 = 6
·13	=	4	·63	=	20
·16	=	5	·66	=	21
·19	=	6 = 2	·69	=	22 = 7
·22	=	7	·72	=	23
·25	=	8	·75	=	24
·28	=	9 = 3	·78	=	25 = 8
·31	=	10	·81	=	26
·34	=	11	·84	=	27
·38	=	12 = 4	·88	=	28 = 9
·40	=	13	·90	=	29
·44	=	14	·94	=	30
·47	=	15	·97	=	31 [1 gall.
·50	=	16 = 5	1·00	=	32 = 10, or

*Spirits gauged in Cask are Booked thus :—**Rum—being Spirits not sweetened.*

Casks.	Length.	Head.	Bung.	Wet.	Content.	Ullage.	Strength. Over.	Under.	Content. Over.	Under.
R—1	30·2	22	26·1	22·6	52	48	23·6		11	
2	30·-	22	26·6	23·5	53	50		29·7		15
2 Casks.						98			11	15
						4 Under.				11
						94 Gallons for Duty.				4

Geneva—Spirits not sweetened.

Casks.	Length.	Head.	Bung.	Wet.	Content.	Ullage.	Strength. Over.	Under.	Content. Over.	Under.
G—1	28·0	17·4	20·3	18·2	29	27	15·2	0	4	0
						4				
						31 Gallons for Duty.				

The contents are cast by the sliding rules, according to directions to be found in the Gauger's instructions ; and the strengths, after being *ascertained* by the hydrometer, are thus worked (as over) :—

SPIRITS, continued :

R—2	Ullage Content.	G—1	Ullage Content.
	50 Gallons.		27 Gallons.
	29·7 Strength U. P.		152 Strength O. P.
	14·850,		54
	or,		135
	15 Gallons Underproof.		27
(being above the limited fraction.)			4·104,
			or,
			4 Gallons Overproof.

9 Cases of **Wines, Cordials, and Spirits**, in bottle.

French Wine.

J. R. 26/7.	C.S.F.—1	Case.	Reputed	(white Glass)	lbs.	9 per doz. (2 broken).
		Qts.	Pts.			
	2	...	48	{ C. G. Glass	15	"
	B.R.	3	...	{ white Glass	9	" (2 broken).
		4	...	{ C. G. Glass	"	"
		5	...	{ 25 " " Glass	"	"
				{ 10 white Glass	24	" (1 broken).
			167	72		
			or 33½ gallons in			
			cwts. qrs. lbs.			
			90 <i>White Flint Glass Bottles</i> , not Cut, &c.			
			and 1 2 8 <i>C. G. Glass Bottles</i> .			

Cordials, being Sweetened Spirits.

Bottles 9 lbs. per doz.	Case.	Bottles.	Gills.	
	6	...	36 ea 2½	= 22⅔ gallons <i>Sweetened Spirits</i> , in 27 lbs. <i>C. G. Glass Bottles</i> .

Brandy, being Spirits not sweetened.

Bottles 9 lbs. per doz. for Nos. 7 and 9, and 7 lbs. per doz. for No. 8.	Case.	Bottles.	Liquid.		Strength.		Gills.	Gills.
			Gills.	Galls. Gills.	O. P.	U. P.		
	7	...	24 ea 5½	= 3 30	—	5·6	—	7
	8	...	60 " 2½	= 5 5	—	6·7	—	11
	9	...	72 " 5½	= 12 0	4·9	—	19	—
				21 3			19	18
				1			18	
				21 4 galls. <i>Pr. Spirits</i>			1	
				cwts. qrs. lbs.				
				in 0 3 28 <i>C. G. Glass Bottles</i> .				

SPIRITS, continued :

In Wine computations, 6 Reputed Quart, or 12 Reputed Pint Bottles, are considered equal to one gallon ; but for Spirits a few average bottles, one in each parcel, are measured to Gills, and cast out, as shown below.

The weight of Glass Bottles, when of the ordinary kind, is determined by the scale, approved by G. O. 13th Aug., 1842, *vide* p. 122. When they differ therefrom, a few are weighed for average.

Cordials.

Case.	Bottles.	Gills.	Gills.	Galls.
RR — 6	..... 36 ea.	$2\frac{1}{2}$	= 90	or $2\frac{3}{4}$

Brandy.

Case.	Bottles.	Gills.	Gills.	Galls.	Galls.
BR — 8	..... 60 ea.	$2\frac{3}{4}$	= 165	or $5\frac{5}{32}$	$\frac{11}{32}$

6·7 strength U. P.

1155

990

11·055 or 11 Gills Underproof.

Sugar, not equal to white clayed.

		Gross.			Tare.					
		Hogsheads.	cwts.	qrs.	lbs.	cwts.	qrs.	lbs.		
British Plantation tares allowed. G. D. 5 October.	VD—1	.....	16	2	9	.....	1	2	0
	2	.....	10	3	6	.....	1	0	0
	3	.....	14	1	21	.....	1	2	0
	4	.....	18	2	0	.....	1	3	0
									super tare allowed, ⁽¹⁾	
									G. D. 5 October.	
		4	60	1	8	gross.	5	3	0
					5	3	0	tare.		
					54	2	8	net.		

Sugar Candy.

Boxes.	cwt.	qrs.	lbs.
P — 3	.....	1	1 5 net.

Refined Sugar.

Loaves.	cwt.	qrs.	lbs.
„ — 5	.....	1	2 7 net.

⁽¹⁾ The capacity of the cask being greater than its contents indicate, from a portion having been washed out during the voyage, a super tare is claimed thereon and allowed.

Tare one-third part.
G. D.
5 October.

Succades,
(Fruit or Vegetables preserved in Sugar).

Jars.	cwt.	qrs.	lbs.	
3	0	1	11
				or 39 gross.
				13 tare.
				—
				26 net.

Tamarinds.

Keg.	cwt.	qrs.	lbs.	
1	0	3	17 gross.
				20 tare $\frac{1}{2}$ part.
				—
			0	2 25
				or 81 lbs. net.

Watches.

Out of 7 Cartons.	R. G.—7401	Box, containing 7 Cartons.	
	1641/1646	— 6 plain,	} Robert Genève.
	4137/4142	— 6 „	
	4507/4510	— 4 hunter,	
		—	
		16 silver.	
	5106/5110	— 5 enamel dials, metal domes,	} Bautè @ Genève.
	4327/4332	— 6 gold ditto, „	
	4881/4886	— 6 enamel backs, gold domes,	
	3721/3724	— 4 lever hunter,	
	—		
	21 gold <i>Watches</i> at value.		

Worsted Yarn.—(Dyed)⁽¹⁾.

Tare for pa-
per and string,
Six oz. each.
R. C. 3 June.

Bundles.	cwt.	qrs.	lbs.	
50	0	1	25
				or 53 gross.
				19 tare.
				—
				34 net.

(1) For distinctive rates, see "Yarn," in Table of Duties.

Wood Goods.*Hewn Timber.*

Piece. Length. Breadth. Thickness.

1 ... $40\frac{1}{2}$... 14 ... $14\frac{1}{2}$ = 57, or 1 load 7 feet for duty.

Sawn Deals.

Pile.		Length.	Breadth.	Height.	Cubic ft.
1 ...	400 ...	12 0 ×	7 8 ×	10 6 =	966
2 ...	360 ...	16 0 ×	7 8 ×	9 2 =	1124
	5 ...	16 0 ×	3 10 ×	0 3 =	15
<hr/>					
765					2105, or 42 loads 5 ft.

Lathwood.

Pieces.	Length.	Breadth.	Height.	Cubic ft.
1641 ...	8 0 ×	6 0 ×	6 0 =	288
534 ...	4 6 ×	6 0 ×	3 6 =	94
<hr/>				
2175				382, or $1\frac{1}{2}\frac{66}{12}$ fathoms.

Laths, being Sawn Wood.

Bundles.	Length.	Breadth.	Height.	Cubic ft.
50 each 100 and 90 odd. }	6 0 ×	6 0 ×	6 0 =	216, or 4 loads 16 ft.

Gt.	Hhd.	qrs.	
3	1	25	<i>Handspikes</i> not exceeding 6 ft. in length.
2	1	9	<i>Spars</i> 4 to 6 in. in diameter.
0	3	4	<i>Ditto</i> under 4 in. in diameter, and above 22 ft. in length.
0	0	26	<i>Ditto</i> under 4 in. in diameter, and not exceeding 22 ft. in length.

Firewood is usually tallied by the quarter fathom ; being sawn into lengths of 18 inches, it is packed in a frame 6 ft. by 6 ft., and afterwards reduced by splitting deal ends twice, batten ends once ; and wood generally, so that it shall be inapplicable to any other useful purpose.

MODES OF ASSESSMENT, &c.

Timber and Wood, 8 Inches square and upwards, and Round Wood 9 inches in Diameter and upwards, exceeding 10 feet in length ; Length should be taken to half a foot, breadth, thickness, diameter, or quarter-girt, to the quarter of an inch, and the content cast out to an entire foot ; but, should the length not exceed 10 feet, the content must be computed to half a foot.

WOOD, continued :

Oak Knees, 8 inches square and upwards, under 5 feet in content ; Barks, or Fir Quarters, 5 and under 8 inches square, and exceeding 5 feet in content, should, in like manner, be measured separately, and contented to half a foot.

Barks or Timber, 5 inches square or upwards, exceeding 2 and not exceeding 5 feet in content, the length to be taken to one-quarter, and content computed to one-tenth of a foot.

— *or Fir Quarters, under 5 inches square, may be cubed in bulk, or 60 pieces piled together, the average length struck, height and width taken to their full extent in feet and inches, and the content of the entire number ascertained therefrom.*

Wainscot Logs.—The length to be taken to the quarter of a foot, breadth and thickness to the quarter of an inch, and the content computed to half a cubic foot.

Spars, 6 inches in diameter, and upwards, must be measured and returned as "Hewn Timber," the content being charged to half a foot.

— *under 6 inches in diameter are taken by tale.*

Birch Hewn, not exceeding 3 feet in length, nor 8 inches square ; Laths sawn or rent, and other Wood, not exceeding 2 feet in content.—The length, height, and width of the pile should be taken to their full extent in feet and inches, and the content cast out in loads and feet.

Lathwood and Firewood ⁽¹⁾ are measured in a 6-foot frame, and reduced to fathoms of 216 cubic feet.

All Foreign Deals, Battens, Boards and Planks, being assorted into similar lengths, breadths and thicknesses, are piled and thus cubed :—

— *If there be 4 Great Hundred Deals, or Planks, or 6 Great Hundred of Battens or Boards in one Pile.*—All dimensions should be taken to the quarter of a foot, and the Content computed to an entire foot.

— *If there be less than the above quantities, the length should be taken to the quarter of a foot ; but breadth and height to feet and inches, computing the content as before to an entire foot.*

— When piles consist of several dimensions, the fractional parts, in the computation of each section, must be added together, and the final fraction on the total content of the pile only rejected.

— ⁽²⁾ *Exceeding 21 feet 3 inches in length, and Oak Plank under*

⁽¹⁾ *Firewood may be framed whole and subsequently reduced.*

⁽²⁾ *Deals and wood measured singly must have a progressive number, and the contents scribed on each piece.*

WOOD, continued :

21 feet in length—at the option of the importer, may be measured singly, or averaged from the measurement of 1 in 10 of each parcel of like dimensions, the length being taken to one-quarter of a foot; breadth and thickness to one-quarter of an inch, and the content cast to one-tenth part of a foot.

Colonial Deals, &c., are similarly assessed, except when the importer furnishes a specification containing the numbers and dimensions of the goods, with the total cubic measurement. In this case, the landed quantities are compared, the specification computed, and an average content of 120 pieces struck. The Landing Surveyor then permits the delivery of the cargo by tally, writing off the average found on the 120 pieces to half a load only, by rejecting the surplus when under one-quarter or three-quarters of a load, and charging to the next higher degree when exceeding those points.

Planed or Dressed Woods must be measured after the above modes, according to their peculiar character or dimensions.

Railway Sleepers.—For the proper modes of assessing these and other like irregular goods, *vide* “*Wood*,” in “*Miscellaneous Orders*.”

Staves are taken by average measurements. Piles of 360 of each kind, and under that number, the whole pile, being cubed, with all dimensions taken to feet and inches.

<i>Handspikes</i>	<i>—exceeding 7 feet in length,</i>	} Are all taken by tale.
<i>Ditto</i>	<i>not exceeding 7 feet in length,</i>	
<i>Spokes</i>	<i>exceeding 2 feet in length,</i>	
<i>Ditto</i>	<i>not exceeding 2 feet in length,</i>	
<i>Oars</i>	<i>Rough or made up,</i>	

Wastewood, being Billet or Brushwood, is estimated in the bulk, *ad valorem*.

Teak Wood, Ship Building Woods admitted on the same terms as *Teak Wood*; *Furniture Woods* and *Dye Woods* (estimated by the ton), being free of duty, accounts of the masters of Government yards, merchants, wharfingers, and of the several dock companies, may be taken for the specific quantities, after due examination by the proper landing officers.

EXPORTS.

THE nature of the important business transacted in the Searcher's offices connected with the lading of outward-bound ships, be it Stores or Merchandise, may, it is hoped, be readily gleaned from the following observations and descriptions.

General Remarks—Searchers.—The Customs Regulations affecting exports and imports differ in many material particulars; and the practical application of the former is entrusted to a special division selected from the general body of lading officers, designated Searchers.

The Searchers superintend the shipment of all descriptions of goods exported as merchandise, excisable articles upon which bounty or drawback is allowed, and bonded goods free of duty, from the warehouses shipped as stores for the use of vessels proceeding to foreign parts.

Cargo outwards and inwards.—It is a general rule, vessels are not permitted to take in outward cargo until their inward one be entirely discharged: but as many ships will not safely float empty, and it is designed to lade heavy goods at the bottom in lieu of ballast, upon certificate being furnished by the Tide-surveyor that the vessel requires stiffening and upon entry of the goods outwards, the Searchers may issue a stamped note, authorising the receipt of such cargo before her discharge inwards be completed.

Merchandise—how exported.—Merchandise is legally exported on cocket and bill after the following manner:—All cockets (except those for Customs' bounty or drawback goods), must be prepared by the exporter and signed by the collector. Such cockets as form the exceptions above named, are filled up by the cocket writers from the exporter's warrant, and are signed by the Collector and Controller.

In all cases of exportation of warehoused goods, bond is required to be given. A warrant for cocket and a bond note must be prepared by the exporter and presented at the Bond Office. When the bond is fully executed, these papers are returned to the exporter, signed by the Clerk of the Bonds. The warrant and cocket must then be taken to the Cocket Office, where they are examined, and the cocket is signed and returned to the exporter, who then becomes responsible for the proper use of the same.

Bonded Goods.—For these a cocket, shipping bill, bond note, locker's order, and slip,—if removed by a licensed carman from one dock or station to another—also a dandy-note, are delivered to the warehouse-keeper, in whose custody the goods may be. After examining and signing them, he returns to the party the cocket, shipping bill, locker's order, and, if there be one, the dandy-note retaining the bond note and slip.

EXPORTS, continued :

In case the goods are to be cleared from the station where they lie, the documents received from the warehouse-keeper, together with a pricking note properly filled up, are presented to the Searcher there, who compares them, and, if correct, countersigns the locker's order as authority for that officer to deliver the goods specified therein for shipment; and, on receiving them from the warehouse, if found in every respect to correspond with the endorsements on the cocket and bill, the Searcher permits the shipment. In the event of the vessel loading at another station, the goods are delivered into the charge of a licensed lighterman, or carman. If the former, with a black, if the latter, with a red, pricking note ⁽¹⁾, properly signed and stamped, as authority for the master to receive the goods on board his ship, the lighterman giving a receipt on the face of the shipping bill for the goods he undertakes to convey. On removal by a licensed carman, the dandy-note, bearing the exact time of departure endorsed, is given to him; which, immediately upon arrival with the goods, he delivers to the Searcher's Shipping Officer, that a notification on the dandy-note of the precise time of arrival may be made, whereby the Searcher is apprised how long the goods have been in transitu—an important particular in determining the strictness of his examination previous to allowing their shipment.

The cocket, shipping bill, and pricking note, having reached the Searcher, the goods are examined on the bill and shipped. The particulars on the dandy-note are compared with those on the locker's order—which, after being returned to the warehouse-keeper, with the locker's attestation, is forwarded through an official channel to the Searcher, who, signing it when correct, returns the order to the warehouse-keeper, as a notification of the shipment of the goods, that they may be discharged from his books, and the merchant's bond subsequently cancelled.

Goods imported for immediate transshipment.—The merchant having duly complied with the requisitions of the B. M., 18th May, 1850, &c., and given bond accordingly, enters his goods outwards, lodging the cocket, bill, bond note, and a copy of the vessel's inward report, with the Registrar, in lieu of the Searcher; obtaining from him thereupon an order for the discharge of the goods from the vessel into the charge of a Tide-waiter, who is on no account to leave his goods. On arrival at the Docks, or station, the lighterman or merchant acquaints the Registrar, who thereupon signing the cocket and bill, with the date and hour, transmits them officially to the Searcher, or specially appoints a Searcher for the shipment, who forthwith

(¹) A Black Pricking Note is used when goods are removed by water, and a Red Pricking Note when shipped from the quay.

Partial shipments (such as Deals, &c.).—In cases where a second pricking-note cannot be obtained, the locker should endorse the part delivered upon the original pricking note, so that it may accompany the lighter to the ship, and be duly receipted.—B. O., 26th Nov., 1849.

EXPORTS, continued :

visits the lighter, and satisfying himself as to the identity of the goods, &c., by superficial or a partial examination, as the particular case may seem to require, issues a pricking note for delivery of the goods into the export vessel. When made shipped, the cocket and bill are forwarded to the Clearing Searchers by the Searcher. He also makes a short copy for the landing account in a blue book, furnished by the Registrar, which, when complete, the latter forwards, with his remaining documents, to the Jerquer, to check the transaction. For further particulars, *vide* "*Transshipment Goods*," in the "*Miscellaneous Orders*."

British or Free Goods.—British or free goods are shipped simply upon cocket and bill, containing a correct endorsement of their particulars, agreeably to the classified list ⁽¹⁾, and a declaration of their several values, signed by the exporter or his representative. When free goods are to be conveyed by a lighterman to the export vessel, a note prepared by the shipper, bearing the marks, numbers, and description of packages, with the name of the vessel, master, and port of destination, is presented to the Searcher, with the cocket and bill; finding this note accord with the cocket and bill, he stamps and delivers it to the lighterman as his authority that the goods be received on board.

Stores for Shipment.—For bonded stores, and goods shipped as stores, subject to drawback, the master or owner signs, in the presence of the Searcher at the principal office, a request note, specifying accurately the goods he requires for the use of his vessel; and having given bond for their proper disposal, a black and red store bill, endorsed with the particulars, are signed by the Office Searcher; the former, as an authority to the warehouse-keepers to deliver the goods into the charge of the Searcher at the station where they are intended to be cleared; and the latter as his permit that such stores go for shipment. The further proceedings in respect to locker's order, slip, dandy, and pricking notes, are the same in the clearance of bonded stores as those described in shipping goods from the warehouses.

Examination.—The examination of goods and stores by the Searcher is notified with his initials and date on the shipping bill, and it is principally directed to those upon which bounty or drawback is claimed, or to high duty foreign goods from the warehouse—such as spirits, wine, tobacco and segars, tea, beer, hops, books, paper, playing cards ⁽²⁾, sugar, soap, silk, plate, &c.; and the circumstances requiring attention are to check the gauge, strength, weight, or quality of the contents of packages so inspected; to see that the goods be worth the amount of drawback claimed, and with respect

(1) See "*List of Articles of British Produce usually exported*."

(2) Searchers are to notify their having certified the shipment of Cards for Exportation on the bill, or to state thereon the fact, if no stamp certificate be produced. G. O. 28, 1848 in furtherance of G. O. 25th Aug., 1826.

EXPORTS, continued :

to British wrought plate, that it is duly stamped and has never been used.

After due shipment of all goods, the cockets and bills ⁽¹⁾ are immediately forwarded to the Searcher's clearing office ; and the pricking notes properly signed by the master, mate, or Tide-waiter in charge, who has received the goods on board, are collected by the Master or his agent, and lodged there also to facilitate the clearing of his vessel, agreeably to the provisions of 8 and 9 Vict., cap. 86, s. 86, described at p. 188.

SEARCHERS' DOCUMENTS.

THE particular features of each may be gleaned from the following descriptions :—

A Slip for Bonded Goods is obtained of the warehouse-keeper, and should contain particulars of the import ship and date of voyage ; also the merchant's name and date of entry, together with full particulars of the intended export vessel, marks, numbers and contents of packages—the quantities being in figures—which account must be certified by the warehouse-keeper, and countersigned by the locker, in proof that such goods are in his custody. It is then presented to the landing-surveyor of the station, with the bond note, who endorses thereon his permission to export.

When constructively bonded, and the goods have not reached the bonding yards or warehouses, the landing-waiter must be called upon primarily to certify to the correctness of the account, before the slip is presented to the warehouse-keepers, locker, or surveyor.

A Bond Note is obtained at the Bond Office, and bears on its face, besides the necessary particulars of the ship, port, and date of entry outwards, the ratings and values of the different descriptions of goods to be exported, and at the back an accurate endorsement of particulars of each package, both being in words at length. It becomes eventually, when certified by the landing-surveyor that the value stated is sufficient, and bond taken upon it, the warehouse-keeper's warrant.

(1) Two copies of bills of entry, and two signatures to the cocket only are required in cases of British goods subject to duty ; goods on which bounty or drawback is claimed, and for which a debenture has to be issued. In all other cases no bills of entry,* and not more than one signature to the cocket should be required. The entry and the cocket should be written on the same sheet of paper, and headed "Entry and Cocket."—G. O. 1848.

* On application of Phillips and Co., 3rd Nov., 1848, it was directed that one bill should be furnished with each cocket, to enable the merchant thereafter to obtain a Bill of Store, should such be needed.

EXPORTS, continued :

A Warrant for Cocket is drawn by the exporter or his agent, and should specify, in figures, the quantities, ratings, and value—when paying duty by value—of the goods to be exported ; whether they be British, duty free, or bonded ; and with full description of ship, master, and port of destination, to enable the cocket-writer to complete his document therefrom.

A Cocket is the shipper's general entry outwards and is prepared by himself. There are seventeen varieties of cockets, adapted to different classes of exports : such as,—

British goods free of duty,	Tobacco manufactured for drawback,
British goods subject to a rated duty,	British refined sugar—refined in bond,
Foreign goods free of duty,	Refined sugar for bounty,
Ditto from the warehouse,	Silver plate for drawback,
Ditto not for drawback,	Gold plate for drawback,
Ditto for drawbacks,	Goods exportable under some particular rule, regulation, restriction, or condition, &c.
Ditto for immediate transshipment,	

A cocket is granted by the Collector and Controller of Customs, on production of a warrant for cocket, and certificate ⁽¹⁾ that bond has been given to export the goods described therein. Transshipment cockets are printed in red, and headed "For Transshipment." On the face it should bear the names of the ship, master, and port of destination ; the date of entry outwards, and that of the special order by which, under peculiar circumstances, goods are allowed by the Board to be shipped irregularly. For bonded goods the tonnage of the vessel also is required. Following these, should be inserted in figures the total quantities of the several descriptions of goods, with the amount of duty, if any be chargeable. The necessary official signature being then appended, it is handed to the exporter, and he is thenceforward held responsible for its proper use. The cocket usually embraces all the goods the shipper intends to forward by the vessel to which it applies ; but it is not necessary that he should ship them together, the same cocket suffices for the whole, with separate shipping bills for each occasion, thus :—When a parcel of goods is ready—if they be British or duty free, not claiming bounty or drawback—the exporter endorses on the cocket, in words at length, the number of packages, their general contents, and for British, their value ; if they be other goods, he describes the number and kind of packages, with full particulars of contents, specifying the quantity, quality, or value, and setting forth their respective marks and numbers in the margin. To every such endorsement he appends, also in words at length, the total quantity of each sort of goods in the shipment, with the total number of each sort of package containing them, distinguishing all such, if any there be, for bounty or

(¹) A perfect bond note.

EXPORTS, continued :

drawback ; and all such, if any there be, subject to duty on exportation, or exempt therefrom. When thus prepared and signed by the claimant, it is forwarded with its corresponding shipping bill to the Searcher, by whom the two are compared, selections made, and examination recorded on the bill ; and, if correct, the goods made "shipped." The bills are then forwarded to the principal Searcher's office, and the cocket retained by the Searcher at the station for any further endorsement the exporter may wish to make in subsequent shipments, he being allowed to endorse any portion up to its full extent ; but the Searcher should take care that he does not exceed this entry. When the last endorsement is made, and the goods shipped, it is forwarded with the bill and all pricking notes to the Office Searchers, where the cocket is put on the ship's file for examination with the ship's "Content."

It should be noticed that all goods not duly cleared as above described, are liable to forfeiture.

A Shipping Bill is prepared by the merchant. On its face it is a copy, in figures, of the full cocket entry ; and on the reverse, it bears an endorsement of the goods then brought for shipment, specifying the quantity and description of goods in each separate package, with their proper marks ; and when for bounty or drawback, a claim duly signed by the merchant is appended in words at length. If warehoused goods, the total net quantity must be inserted in words, and its correctness attested by the warehouse-keeper, from whose custody they are to be delivered. If British or free goods, an accurate account, specifying quantity, quality and value, classed according to the published official list, must be signed by the merchant or his agent, with the value only in words at length⁽¹⁾. If Inland Revenue goods, liable to drawback, parties claiming thereon must give notice to the officer of Inland Revenue, and from him obtain a certificate containing a full description of the goods for which drawback is claimed, producing it to the Searcher at the time of clearing the goods⁽²⁾.

The examination corresponding, they are duly shipped, and a certificate returned to the officer of Inland Revenue by the Searcher at the principal office, Custom House.

Black and Red Ships' Store Bills contain the particulars of goods shipped as stores for the vessel, the quantities being allowed by the Office Searcher in proportion to the number of passengers and crew, and the estimated duration of the voyage⁽³⁾. They, of course, contain the names of the ship, master, and place or places of destination, together with that of the store dealer or merchant, and the tonnage of the vessel. The black bill, in addition, bears the numbers of passengers and crew. Before signing these documents, the Office

(1) N.B.—A penalty of 20*l.* attaches to a false return.

(2) The certificate is usually forwarded in a separately sealed envelope by the merchant, with the cocket and bill.

(3) *Vide Table of Stores.*

EXPORTS, continued :

Searcher requires the bond note to be lodged with him, if the vessel be entered outwards with cargo, or a ballast declaration endorsed by the clerk of the bonds, if leaving in ballast⁽¹⁾.

A Request Note for Stores embraces all the particulars required on the store bills, and must be signed by the master or owner in the presence of the Office Searcher.

A Victualling Bill is prepared after due shipment of the stores, and contains a correct list of the same, with the particulars of the vessel, &c. With vessels proceeding to a British Possession, it is attached to the file of cockets.

A Content is made out by the master or his broker, and bears the names of the ship, master, and place or places of destination, her tonnage, and an account of all packages, with the marks and numbers, shipped on board her, distinguishing all such, if any, that have been reported inwards for exportation. Before clearance, the whole of the cockets are delivered to the Office Searcher, who causes the particulars thereon to be compared with those in the content ; files, labels, and seals the cockets, attesting the correctness thereof by his signature on the label and content. The master then signs a declaration to the truth of the content, answering such questions as may be put to him by the Collector and Controller, whereupon they clear his ship for her intended voyage, notifying it and the date upon the content, label to the file of cockets, and victualling bill. The content is then transmitted to the Office Searchers, and the file of cockets and victualling bill delivered to the master as authority for such ship departing the port.

A Bill of Store is a document issued by a Searcher for such goods as have been legally exported from this country, and, lacking sale, or for any other cause inducing the exporter to require their return, within six years are brought back.

The party in whose name any goods thus re-imported were entered for exportation, must deliver to the Searcher at the port of exportation an accurate account, signed by himself, of the particulars of such goods, referring to the entry and clearance outwards, as well as the return inwards, with the marks and numbers of the packages inwards and outwards ; whereupon the Searcher grants a bill of store for the same. If the person in whose name such goods were entered was not the proprietor thereof, but his agent, he must declare⁽²⁾ upon the bill of store the name of his principal. And if the consignee be not such proprietor and exporter, he must make and subscribe a declaration upon the bill of store of the name of the party for whose use such goods have been consigned to him ; and the real

(1) Ships leaving in ballast, clear upon a victualling bill—a memorandum of the ship, master, port of destination, tonnage of the vessel, and number of the crew, being left with the Office Searcher.

(2) See Form of Declaration, No.18, p. 30.

EXPORTS, continued :

proprietor must make and subscribe a declaration upon the bill of store, to the entry of the goods so exported and now returned—that he was the proprietor of such goods at the time of exportation and re-importation, and that the same had not during such time been sold or disposed of to any other person. Such declaration to be made before the Collectors and Controllers at the ports of exportation and importation respectively, or before a local magistrate, whereupon the Collector and Controller give it the virtue of a warrant, and admit the bill of store as an entry accordingly. It is forwarded to the landing officers, who examine and identify the goods, the Landing Surveyor expressing himself satisfied on the bill itself, and should bounty or drawback have been received on the exportation thereof, such is notified on the face of the document, and must be repaid before the delivery of the goods.

A Dandy Note is given by the warehouse-keepers to the carman for protection of goods in transitu, removed by land from a bonding yard, wharf, or warehouse, for shipment to another station. It contains particulars of the marks, numbers, and general contents of packages, and name and place of the vessel for which they are destined. The locker also records thereon the exact time the party leaves with the goods.

A Locker's Order is issued by the warehouse-keeper to the party in custody of them, as his authority to deliver to the bearer the goods specified thereon, when duty has been paid on home consumption warrant, without restriction; but when for export, then under the particular regulations established by the Honourable Board for the protection of such goods, which should be notified by the warehouse-keeper on the order.

A Special Sufferance is occasionally granted by the Board of Customs, permitting the shipment of goods at an unlawful place, when, from want of accommodation, stress of weather, or other reasonable cause, the vessel cannot reach a legal quay to load.

A Transfer Entry is made out by the merchant when goods entered cannot be exported by the intended vessel. In such cases, within a moderate time, he is allowed to transfer and ship them on board some other vessel.

A Debenture is a document prepared by the Collector and Controller, certifying the entry of goods outwards. After the departure of the vessel, their due shipment and exportation is certified thereon by the Searcher, and returned to the Bench Officers for computation and payment of drawback or bounty.

A Pricking Note is obtained of the Searcher, and used for bonded, drawback, and bounty goods. It contains the usual particulars of the ship, master, and port of destination, with the marks, numbers, and general description of the packages. When presented with the cocket and bill to the Searcher, it is stamped by him and forwarded through his Shipping Officer to the master or mate of the vessel, as authority to receive such goods on board, and a receipt taken for it.

FORMS OF ENTRIES.

EXAMPLE I.

Warehousing Warrant.

PORT OF HULL.
In the LION (British Ship).

5th July, 1847.
J. HURST, @ Hamburg.
CHAS. HARE, Merchant.

A. B. 15 to 25.	Eleven Casks Butter.	To be ware- housed in Hill's Bond- ing Ware- house, No. 21, High- Street.
F. C., Controller.	No. ().	J. W., Collector.

EXAMPLE II.

Warrant for Timber direct from the Ship. [B. P. Produce].

PORT OF NEWPORT, 3rd July, 1847.
In the RACEE (British Ship). R. POWER @ St. John, N. B.
W. WILLIAMS & Co., Mer.

Marks and Numbers.		Amount of Duty. £ s. d.
	Four hundred pieces of Timber, not being Deals, or any other Timber or wood, sawn, split, or otherwise dressed, except hewn, and not other- wise charged with duty, <i>of and from</i> <i>British Possessions</i> , containing three hundred loads	15 15 0
R. C., Controller.	No. ().	E. B., Collector.

B.

EXAMPLE III.

(254) No. of Locker's Order.

Warrant for Home Consumption for Tea.

PORT OF NEWPORT.

2nd July, 1847.

Warehoused 13th May, 1847, by WILLIAM EVANS.

Ex SEVERN (British Ship).

J. Wood, @ Bristol.

W. EVANS, Merchant.

Nos.		Amount of Duty. £ s. d.
1 to 3.	Three Chests of Tea, containing two hundred and forty-five pounds net, <i>Originally Warehoused</i> in Bristol by A. Robertson, 12th April, 1847, <i>ex Borderer</i> (British Ship), <i>Wells, @ Hong Kong</i>	26 15 11
3/140	<i>W. Keeper's</i> <i>Reg. & Folio.</i> G. B., Collector.	

R. C., Controller.

No. ().

B.

EXAMPLE IV.

Warrant for Home Consumption for B. P. Rum.

LONDON DOCKS.

Ex SARAH COMPTON (British Ship), J. Compton, @ Jamaica.

RUCK, SON AND FENWICK.

		Amount of Duty. £ s. d.
R. S. & F.	One Cask of Rum, containing one hundred and twenty gallons, being spirits not sweetened, <i>the produce of and imported from a British Possession in America</i>	51 10 0
Gs. O.P. No. 40. 90. 30	<i>Warehoused by J. Daniel,</i> 20th May, 1847.	

Passed 3rd August, 1847.

P. G., Collector.

W. W., Controller.

No. ().

B.

EXAMPLE V.

Warrant for Home Consumption for Coffee.

[B. P. Produce].

PORT OF NEWCASTLE.

2nd July, 1847.

Ex JANE WALLACE (British Ship).

W. ALLEN, @ Calcutta.

J. SCOTT, Merchant.

Marks and Number.		Amount of Duty.
J. S. 8 to 12.	Five bags, containing two hundred and fourteen pounds weight of Coffee, <i>of and from a British Possession</i> Warehoused by T. Green, 12th Jan., 1846.	£ s. d. 3 14 11

J. S., *Controller*.C. S., *Collector*.

No. ().

B.

EXAMPLE VI.

Warrant for Goods out of Baggage.

PORT OF RAMSGATE.

22nd July, 1847.

Ex QUEEN OF THE FRENCH (British Ship).

Paul, @ Ostend.

CHAS. PAGE.

		£ s. d.
9	Prints and Drawings, single nine	0 0 9
$\frac{8}{32}$	Spirits, sweetened, viz.—Cordials eight thirty-two parts of a gallon	0 7 6
	Additional duty thereon	0 0 1
3	Pictures, three, containing five square feet . .	0 5 0
	Additional duty thereon	0 0 3
	And further for each Picture	0 8 0
£ s. d.	Additional duty thereon	0 0 2
1 0 0	Frames for Pictures, one . . . value one pound	0 2 0
	Additional duty thereon	0 0 1
3 10 0	Goods, in part or wholly manufactured, not otherwise charged with duty ⁽¹⁾ . . . value, three pounds ten shillings	0 7 0
		<hr/> 1 5 10 <hr/>

G. G., *Controller*.W. H. B., *Collector*.

No. ().

⁽¹⁾ Goods paying duty according to value, require declaration of such value to be made on the warrant.—See Example 7.

EXAMPLE VII.

Warrant for General Goods direct from the Ship.

PORT OF LIVERPOOL.

16th June, 1846.

Ex WILBERFORCE (British Ship). J. GREEN, @ New York.
S. SMITH.

S. S. No. 1.		Amount of Duty. £ s. d.
	One box, containing one hundred weight and fourteen pounds of Books, in the foreign living languages, being of editions printed in or since 1801	2 19 1
W. F.	4 One case, containing Perfumery, not otherwise charged, value twenty-five pounds 25l.	2 10 0
T. W. 7—8.	Two boxes, containing twenty-five pounds of Segars, admitted to entry per B. O. 2nd June, 1846	11 16 3
	T. O. W. W.	17 5 4
	No. ().	
	I, S. S., of _____, do hereby declare that I am the importer of the goods above mentioned, and that I enter the Perfumery at the value of twenty-five pounds.	
	Witness my hand, this day of	
	S. SMITH.	

B. EXAMPLE VIII.

Warrant for Home Consumption for Sugar (Foreign).

PORT OF PORT GLASGOW.

20th Aug., 1848.

Ex GRAZIA DI DIOS (Spanish Ship). VELOZA @ Havana.
SIMPSON, FEARNE and Co.

Mark.	Number.	Amount of Duty. £ s. d.
††	210/ 240	Thirty-one cases of Sugar, weighing one hundred and sixty-nine hundred weight and twenty-seven pounds, being Muscovado or clayed, not being equal in quality to white clayed, <i>the growth and produce</i> of Cuba .
		169 4 10
		Warehoused by J. Fitze, 13th Oct., 1845.

B. C., Controller.

A. B., Collector.

No. ().

B. **EXAMPLE IX.**

Warrant for Home Consumption for Sugar.

[B. P. Produce.]

PORT OF GREENOCK.
Ex SCOTIA (British Ship).

3rd July, 1847.
J. Campbell, @ DEMERARA.
HASTIE and Co.

Mark. H.C.	Number.	Cwt. qrs. lbs.	Amount of Duty. £ s. d.
	1/10	170 2 16 gross. 17 2 0 tare. .	
		153 0 16 Ten hogsheads of Muscovado Sugar, not being equal in quality to white clayed, <i>the growth and produce of a Bri- tish Possession</i> into which the importation of foreign Sugar is prohibited, and imported from thence, weighing one hundred and fifty-three hundred weight and sixteen pounds	107 4 0
		Warehoused by S. Coleman, 3rd May, 1847.	
F. F., Controller.		No. ().	W. W., Collector.

B. **EXAMPLE X.**

Warrant for Home Consumption for Wine.

PORT OF LYNN.
Warehoused 13th May, 1846, by W. THORNTON.
Ex KINGFISHER (British Ship).

9th July, 1847.
W. Wood, @ LONDON.
JAMES WEBB, Merchant.

Mark and Number.	Gallons full Contents.	Gallons Ullage Contents.	Amount of Duty. £ s. d.
JW. 49	114	112	
		One Cask of Portugal Wine, containing one hundred and twelve gallons, origi- nally Warehoused at Lon- don, 8th June, 1845, <i>ex</i> <i>Nautilus</i> (British Ship), Wearne, @ Oporto . .	32 6 10
W. K., Pro-Controller.		No. (),	J. M., Collector.

B. EXAMPLE XI.

Warrant for Home Consumption for Vatted Rums.

[Of B. P. and E. I. Produce].

WEST INDIA DOCKS.

Vatted Account (*ex* sundry British Ships).

SCALEY and MAUDE.

V. $\frac{1377}{1380}$.

Four casks, containing three hundred and ten gallons of Rum; being spirits not sweetened, *the produce of, and imported from, a British Possession in America, and of a British Possession within the limits of the East India Company's charter, in regard to which the conditions of the Act 4 Vict. cap. 8, have been fulfilled.* Vatted by selves, 3rd February, 1847. . . .

Amt. of duty.
£ s. d.

133 0 10

Passed, 13th July, 1847.

T. C., Controller.

T. G., Collector.

No. ().

B. EXAMPLE XII.

Warrant for Home Consumption for Tobacco.

PORT OF BRISTOL.

2nd May, 1847.

Ex YORICK (American Ship).

T. TODD, @ Virginia.

GEORGE DAVIS, Merchant.

G.D.

No. 14.

Cwt. qrs. lbs.

12 3 4

,, 15. 10 0 26

,, 16. 14 1 26

37 2 0 = 4,200 lbs.

Three hogsheads, containing four thousand two hundred pounds of unmanufactured Tobacco⁽¹⁾, *the produce of the United States of America;* warehoused by J. Simson, 20th July, 1845. Duty

Amt. of duty.
£ s. d.

661 10 0

Rent, 15 weeks . . .

0 5 8

M. L., Controller.

J. K., Collector.

No. ().

⁽¹⁾ Specify whether "stemmed" or "unstemmed."

FORM OF SPECIAL CERTIFICATE.

PORT of _____

This is to certify that *Thomas Edwards* did, on the 25th day of *March*, 1847, enter and pay the duty on *Twenty-nine hundred weight three quarters and three pounds of Clover Seed, the produce of Europe, ex Julie Marie, (Dutch ship) @ Rotterdam.*

And it appearing to the satisfaction of the Honourable the Commissioners of her Majesty's Customs that *the sum of seven shillings and fourpence was overcharged on the said goods, by the additional five per cent. having been in error imposed thereon,—*

They have by their order, dated 3rd instant, No. 95, directed the duty over paid, amounting to *seven shillings and fourpence*, to be allowed by Special Certificate.

J. B., Collector.

E. C., Controller.

Dated at the CUSTOM-HOUSE,
12th August, 1847.

ENDORSEMENT.

	£	s.	d.
<i>Consolidated Customs.—The duty to be repaid</i>			
<i>on the goods mentioned on the other side amounts</i>			
<i>to seven shillings and fourpence</i>	0	7	4

J. B., Collector.

E. C., Controller.

	£	s.	d.
<i>Received, 12th August, 1847, of the Honourable</i>			
<i>the Commissioners of her Majesty's Customs, by</i>			
<i>the hands of _____, their Collector at</i>			
<i>this port, the above-mentioned sum of seven shil-</i>			
<i>lings and fourpence</i>	0	7	4

Witness, E. C.

THOMAS EDWARDS.

ABSTRACT

OF AN

ACT FOR CONSOLIDATING AND AMENDING THE LAWS RELATING TO WRECK AND SALVAGE⁽¹⁾.

[9 and 10 Vict. cap. 99.]

FOR the purpose of carrying the provisions of this Act into effect, Receivers of Admiralty droits⁽²⁾ are appointed, whose names and addresses are to be posted at the Custom-Houses and at Lloyd's. All provisions in this Act respecting Receivers to be applicable to the present agents appointed by the Receiver-general, and all appointments to be exempt from stamp-duty.—S. 3.

Lords of manors or other persons claiming a right to wreck or goods found jetsam, flotsam, lagan, or derelict, are to give notice thereof to a Receiver.—S. 4.

All persons finding wreck, &c., are to report in writing the particulars of the finding thereof, to a Receiver or officer of the Customs, and shall place such articles at the disposal of the said Receiver or officer; and every officer of the Customs receiving such report, shall forthwith transmit the same to the nearest Receiver. Any person concealing or retaining possession of such wreck, &c., or not reporting any articles or droits of Admiralty, shall forfeit all claim to salvage, and shall, on conviction, forfeit any sum not exceeding 100*l*.—S. 5.

Receivers and officers of Customs may, by warrant, seize goods not reported or delivered, and shall be entitled to salvage. If any seizure shall have been made by information, such reward shall be paid to the informer as the Receiver-general shall allow.—S. 6.

Receivers are to send to the principal officer of customs at the nearest port, a report in writing of the particulars of the goods seized or reported, and when they amount to 20*l*. in value, a copy of the said report to be posted at Lloyd's.—S. 7.

⁽¹⁾ Passed 28th Aug., 1846.

⁽²⁾ A list corrected to the present time, of the names of Receivers at the various ports and places will be found in this edition. See "Receivers of Admiralty Droits," in INDEX.

Receivers are to give notice to lords of manors, &c., within twenty-four hours, after receiving report or making seizure, of the finding of wreck, &c.—S. 8.

The owners of the wreck, &c., may, on making good their claim within the period of twelve calendar months, have the same delivered up to them, on payment of the proper duties and the necessary charges.—S. 9.

When any such wrecked goods shall have been in the custody of any Receiver, and not claimed by the owner within twelve months, the lords of manors or other persons, may make good their claim within one month following.—S. 10.

Wrecked goods, &c., not claimed either by the owner or lord of the manor, are to be sold as droits of Admiralty, without any legal process, and the net proceeds of such sale, after the payments of salvage and other charges, shall be forwarded to the Receiver-general. And if any of the articles be deemed perishable or of small value, they may be sold immediately.—S. 11.

No Vice-Admiral or Deputy Vice-Admiral of any county, or any agent of his, shall henceforth interfere with wreck, &c.—S. 12.

Whenever it shall happen that, after payment of the necessary expenses, there shall not be left a sum sufficient to defray the salvage, the Lords of the Treasury may, on application by Receiver-general or Lord-warden of Cinque Ports, allow such sum to be paid out of the exchequer by way of salvage, as they shall deem sufficient.—S. 13.

Whenever any vessel shall be in distress, Receivers, Justices of Peace, or officers of Customs, are empowered to summon men, and to demand assistance, as well as the use of any vessels, boats, waggons, carts, and horses at hand; and every person refusing or neglecting to comply immediately with such demand shall forfeit 100*l*.—S. 14.

For the prevention of confusion among persons assembled to save a vessel in distress, all persons are to conform in the first place to the orders of the master or owner, or officer in charge of the said vessel; in the next place, to those of the Receiver; and, for want of their presence, to the officers hereinafter mentioned: first, the officers of Customs or Coast-guard, then those of the Excise, then of the sheriff or his deputy, and then any Justice of the Peace; and any person acting contrary to such orders shall, on conviction, forfeit 50*l*.—S. 15.

Any Receiver, or in his absence, any Justice of the Peace, may examine upon oath any person belonging to any ship in distress, or who may be able to give an account thereof, or of

her cargo or stores, or any other circumstances relating thereto, and the said Receiver shall take the said examination down in writing, and one copy thereof is to be sent to the Receiver-general, and another to the secretary at Lloyd's. For every such examination by a Receiver, he shall be entitled to receive from the owner of the said vessel or cargo, the sum of one pound; and persons belonging to the said vessel refusing to be so examined shall forfeit any sum not exceeding 50*l*.—S. 16.

Right of way may be claimed over lands near the coast, on occasion of wreck, and compensation to land occupiers is to be settled in the same manner as salvage.—S. 17.

Any owner or occupier obstructing the passage, or refusing persons to traverse such lands, shall be fined a sum not exceeding 100*l*.—S. 18.

Every person (except Receivers) employed in the saving of ships or goods, or the life of any person on board, or of any wreck or stores, shall, within fourteen days after the service so performed, or within fourteen days after the owner or other person shall have established a claim to any of the articles aforesaid, be paid a reasonable compensation, by way of salvage; and every Receiver employed in the saving of any ship in distress (which shall not become a droit of Admiralty) shall be entitled to receive from the owner thereof 2*l*. for the first day, and the further sum of 1*l*. for every subsequent day while so employed, provided the ship and cargo shall be of the value of 600*l*., and a moiety of the respective sums, if under 600*l*.; the ship to be detained until the said sums shall have been paid.—S. 61.

The Receiver-general may make and vary rules for regulating the rate of salvage in certain cases.—S. 20.

If the owners and the salvors disagree respecting salvage, two Justices, or a person nominated by them, may determine the same.—S. 21.

The Lords of the Admiralty may, if they think fit, nominate and appoint Salvage Commissioners to determine differences likewise, and may appoint a Secretary or Registrar, who shall record all the proceedings of such Commissioners.—S. 22.

In case of any person being dissatisfied with the award made for salvage, appeal might (if made within ten days after such award) be presented to the High Court of Admiralty. On bail being given to a sufficient amount, goods may be restored to the owner.—S. 23.

The Receiver is empowered, where award by Commissioners of Salvage has been made, to sell the ship, goods, &c., in case of refusal on part of the owner to comply with the terms of the award, or of neglect to appeal.—S. 24.

The Commissioners or Justices are to appoint to whom salvage is to be paid for distribution between two or more persons.—S. 25.

After any sum awarded for salvage shall have been paid, persons feeling aggrieved by insufficiency of share, are precluded from enforcing a claim against the ship or goods to which the services were rendered.—S. 26.

The account of sums received for salvage is to be sent to the Receiver, and by him to the Receiver-general.—S. 27.

Persons convicted of cutting away, or defacing buoy-ropes, shall be deemed to be guilty of felony.—S. 28.

Persons fraudulently purchasing anchors, boats, cables, &c., shall be considered receivers of stolen goods.—S. 29.

Masters of ships, on finding vessels, anchors, cables, boats, &c., are to make entry thereof in the log-book, and to report the same to the Receiver-general, and on their return to or arrival at any port in the United Kingdom, to deliver the articles to the nearest Receiver, who is to report the same to Lloyd's, and the goods, if not claimed within twelve calendar months, are to be sold. Any master of a vessel offending against this provision to forfeit 100*l*.—S. 30.

Pilots and others who shall sell vessels, anchors, &c., in foreign countries, to be guilty of felony.—S. 31.

Dealers in marine stores, not having their names on their store-houses, or who shall cut up cables without a permit from a Receiver, are liable to a penalty of 20*l*.—S. 32.

Anchors, cables, sails, or old junk, or iron, or marine stores of any description, are not to be purchased from persons under fourteen years of age, under a penalty of 5*l*. for the first, and any sum not exceeding 20*l*. for the second offence.—S. 33.

For the effectual prevention of frauds, dealers in marine stores are to keep an account, for inspection, of old stores, when and of whom bought; and, before any cable or other article shall be cut up, it must be advertised in some public newspaper a week previously. Neglect or refusal involves a penalty of 20*l*.—S. 34.

Every manufacturer shall place his name or initials, together with a progressive number, and also the weight of every anchor, in legible characters upon the crown and shank, or, failing to do so, forfeit for every instance of neglect 50*l*.—S. 35.

Goods saved from wrecked vessels homeward bound may be *forwarded to the original port of destination*; and from vessels *outward bound to the port at which the same were shipped*.—S. 39.

The High Court of Admiralty may decide in all salvage cases, except in cases of goods sold as "Droits of Admiralty," whether on sea or land.—S. 40.

In case of any damage done by a foreign vessel to a British ship, a Judge may order its arrest, unless the owner undertake to appear in an action.—S. 41.

Sergeants and Deputy-sergeants of the Cinque Ports are to have the same powers, and be liable to the same duties, as Receivers.—S. 42.

The rights of the Lord Warden and of the Cinque Ports are to be reserved, and this Act is not to interfere with the 1st and 2nd Geo. IV. cap. 76.—S. 43.

In the case of vessels wrecked being plundered by a tumultuous assemblage, the hundred is to be held liable for damages.—S. 44.

Persons wrongfully carrying off wreck or boarding ships without leave, or hindering the saving of ships or goods, to be amerced in the sum of 50*l*.—S. 45.

This Act to extend to all parts of the United Kingdom except Scotland.—S. 50⁽¹⁾.

All foreign goods, Derelict, Jetsam, Flotsam, Lagan or Wreck, and all Droits of Admiralty sold in the United Kingdom, shall be subject to the same duties as goods of the same kind regularly imported, and if any question shall arise as to the origin thereof, the Commissioners of Customs shall determine the same.—8 and 9 Vict. cap. 86, s. 51.

The Regulations to be observed in respect to all articles found, Wreck or Derelict in the United Kingdom (excepting Scotland), since the passing of the foregoing Act, will be found under "Wrecked Goods," in Miscellaneous Orders.

⁽¹⁾ The provisions of the Acts recited in 9 and 10 Vict. cap. 99, s. 1, are to remain in force as regards Scotland.—13 and 14 Vict. cap. 95. s. 14.

COASTWISE.

REGULATIONS APPLICABLE TO GOODS BROUGHT OR CARRIED COASTWISE.

What deemed Coasting Trade.—All trade by sea from any one part of the United Kingdom to any other part thereof, or to the Isle of Man, or from the Isle of Man to any part of the United Kingdom, or from one part of the Isle of Man to another part thereof, is to be deemed a coasting trade; and no part of the United Kingdom, or of the Isle of Man, however situated, is to be deemed to be parts beyond the seas.—8 and 9 Vict. cap. 86, s. 113.

No goods or passengers shall be carried coastwise from one part of the United Kingdom to another, or from the United Kingdom to the Channel Islands, nor from one part of either island to another part of the same, except in British ships.—12 and 13 Vict. cap. 29, s. 2.

Coasting Ship confined to Coasting Voyage.—No goods shall be laden on board any ship, to be carried coastwise, until all goods from parts beyond the seas shall have been unladen; and if any goods shall be taken into, or put out of any coasting ship at sea, or if any coasting ship shall touch at any place over the sea, or deviate from her voyage, unless forced by unavoidable circumstances, which the master must (in either case) declare to the Collector or Controller at the port in the United Kingdom, or in the Isle of Man, where such ship shall afterwards first arrive, the master shall forfeit the sum of 200*l.*—8 and 9 Vict. cap. 86, s. 115.

Notice to Lade or to Unlade.—Notice of arrival to be given to the Collector or Controller of the Customs, within 24 hours, under a penalty of 20*l.*; and before any goods can be laden on board any ship to be carried coastwise, or any goods so brought unladen therefrom ⁽¹⁾, notice of such intention, signed

(1) **EXEMPTIONS FROM COASTING REGULATIONS.**—Steam-vessels and sailing-vessels, employed in the conveyance of passengers and their baggage, coastwise, are to be placed precisely on the same footing; and in neither case are the baggage and effects of passengers to be subjected to coast regulations, or the vessels to tonnage duty; and all articles of apparel, household furniture, liquors, or provisions, taken by passengers for their *private use*, or small quantities of shop goods taken by tradesmen, *passengers on board such vessels*, are to be considered as baggage, and exempt from coast regulations; as also are empty packages, live fish, chippings of *granite, cobble stones, whinstones, kelp, Kentish rag stones, flints picked off land, pebbles, gravel and chalk, faggots or bavons for bakers' use, hay,*

by the master, owner, wharfinger, or agent, must be delivered to the officers, under forfeiture of the goods; and in the notice for loading, the last voyage must be stated; and if from parts beyond the seas, a certificate, from the proper officer, of the discharge, and of the due clearance inwards, will be required.—S. 116, 117.

Bond to be given for certain Goods before Sufferance be granted.—After notice of lading has been given, the Collector or Controller may grant a general sufferance, provided that before it be granted for any goods prohibited to be exported, the master or owner of the ship, or the shipper of the goods, shall give bond, with one sufficient surety in treble the value thereof, that the same shall be landed at the port for which such sufferance is required, or shall be otherwise accounted for, to the satisfaction of the Commissioners of her Majesty's Customs.—S. 119.

Cargo-Book to be kept.—The master of every coasting vessel is bound to keep, or cause to be kept (under the penalty of 50*l.*), a cargo-book, and to enter therein, at the port of lading, an account of all goods taken on board, with description of packages and contents, and quantity and description of goods stowed loose, so far as shall be known to him; and at the port of discharge, the respective days on which any goods shall be delivered, and to produce such book to the proper officers when demanded.—S. 120.

Clearance and Transire⁽¹⁾.—Before any coasting ship shall depart from the port of lading, an account, in duplicate, signed by the master⁽²⁾, shall be delivered to the Collector or Controller, and in such account shall be set forth such particulars as are required to be entered in the cargo-book, of all foreign goods, and of all corn, grain, meal, flour, or malt laden on board, and generally whether any other British goods, or no other British goods, be laden, as the case may be, or whether such ship be wholly laden with British goods, and the Collector or Controller shall retain one of such accounts, and return the other, dated and signed by him, and noting the clearance of the ship thereon; and such account shall be the ship's clearance for the voyage, and the transire for the goods expressed therein; and if such account be false, or shall not correspond with the cargo-book, the master shall forfeit 50*l.*—S. 121.

straw, fresh meat, soap-ashes for manure, coal-ashes, iron-stone, and all stone quarried in this country, bones for manure, bricks, sand, British tiles, slates, native timber and wood for pit-props and sleepers.

(1) On the shipment, for removal coastwise from Ireland, of grain of all kinds, the quantity is to be inserted in the transire in quarters; and of flour and meal of all kinds, in tons and hundred-weights.—G. O. 1848.³⁷

(2) This account to be signed by and not for the master.—G. O. 1850.¹²

Transire to be delivered before Goods are unladen.—Before any goods are unladen from any coasting ship, the master, owner, or agent shall deliver the transire to the Collector or Controller, who shall grant an order for the unloading of such ship at the place specified in such order. If any of the goods on board be subject to duty of Customs or Excise, payable on arrival, the master, or agent, or consignee, shall deliver a bill of the entry of the particulars of such goods in duplicate, and pay the Customs' duties, or produce a permit in respect of all duties of Excise, payable on any of such goods; and thereupon the Collector and Controller shall grant an order for the landing of such goods, in the presence, or by the authority, of the Coastwaiter.—S. 122.

General Transires may be granted.—The Collector or Controller may grant for any coasting vessel a general transire, to continue in force for one year, for the lading of any goods (not expressly excepted therein), and for the clearance of the ship, and for the unloading of the goods at the place of discharge, viz. :—

For any ship regularly trading between places,—

In the river Severn, eastward of the Holme,

In the river Humber,

In the Firth of Forth,

To be named in the transire and carrying only manure, lime, chalk, stone, gravel, sand, or any earth not being fullers' earth.

And the Commissioners of Customs may grant general transires for such time as they may see fit, provided that such transires shall be written in the cargo-book; and provided also, that if the Commissioners or the Collector and Controller shall at any time revoke such transires, and notice thereof shall be given to the master or owner, or to any of the crew when on board the ship, or shall be entered in the cargo-book by any officer of the Customs, such transires shall become void and shall be delivered up to any officer of Customs demanding the same.—S. 123.

Officer of Customs may go on board and examine Coasting Ship.—It shall be lawful in any case and at all legal times, for the Coastwaiter or other officer of the Customs, to go on board any coasting ship, to search such ship, and to examine all goods on board, and to demand all documents which ought to be on board such ship.—S. 124.

Penalty.—Any goods carried coastwise contrary to this Act shall be forfeited, and the master of the ship shall forfeit 100*l.* except where any other penalty is hereby imposed.—12 and 13 Vict. cap. 29, s. 15.

COUNTERVAILING DUTIES.

NOTE.—Five per cent. must be added to those Goods against which the * is affixed, and 4*d.* per gallon on the Spirits marked (a).

	£.	s.	d.
HOPS lb.	0	0	2*
PLATE, of wrought gold ⁽¹⁾ . . . oz. troy	0	16	0
— of wrought silver ⁽¹⁾ . . . oz. troy	0	0	6
SOAP, viz., Hard Soap ⁽²⁾ . . . lb.	0	0	1½*
— Soft ⁽²⁾ lb.	0	0	1*
SPIRITS ⁽³⁾ , of the strength of hydrometer proof, viz. :—			
— made in Scotland and removed into Ireland for home use, without the duties having been first paid thereon ⁽⁴⁾ . . . gallon	0	2	4(a)
— made in Ireland, and removed into Scotland for home consumption, without the duties having been first paid thereon . . . gallon	0	3	4(a)
— imported from Scotland or Ireland into England, without the duties have been first paid thereon . . . gallon	0	7	6(a)
— duty paid in Ireland, and imported into England gallon	0	5	2(a)
— duty paid in Scotland, and imported into England gallon	0	4	2(a)

(1) T. O. 19th Aug., 1824.

(2) Soap may be exported from Ireland to England in packages of 10lbs. weight.—G. O. 1844.

(3) In order to enable the officers of Excise to carry into effect a General Order issued by that Board in respect to spirits imported as the manufacture of the Channel Islands, the certificate of produce and declaration is to be given into the custody of the proper officer of Excise accordingly.—G. O. 1846.

(4) 4 and 5 Wm. 4, and 3 Vict. cap. 17.

COUNTERVAILING DUTIES AND DRAWBACKS ⁽¹⁾.

NOTE.—The * indicates that five per cent. must be added to the following Duties and Drawbacks.

For every Gallon thereof removed	From Ireland to England, and from England to Ireland.	From Ireland to Scotland, and from Scotland to Ireland.
	£ s. d.	£ s. d.
Ether	0 12 11*	0 2 6*
Sweet Spirits of Nitre, Camphorated Spirits, Lavender Water, and other Perfumes, being Spirits scented with essential Oils, Flow- ers, or other ingredients; Com- pound Spirits of Lavender; Spi- rits of Rosemary and of Ammonia; Sal Volatile; Friars' Balsam; Com- pound Tincture of Benzoin; Tinc- tures of Asafoetida, Castor, Kino, Guaiacum, Myrrh, and Ginger; Spirit Varnishes	0 7 9*	0 1 6*
Other Tinctures and Medicated Spi- rits	0 5 2*	0 1 0*
Made Wines ⁽²⁾	0 0 7½*	0 0 1½*

⁽¹⁾ 6 and 7 Wm. 4, cap. 72.

⁽²⁾ Sweet or made wines, the produce of the Channel Islands, are to be charged with a countervailing duty equivalent to the Excise duty, upon the proportion of spirits contained in such wines, viz., at the rate of 10 per cent. ; thus,—

If imported into England. 9d. per gallon.

" Scotland. 4 "

" Ireland 2½ "

and an additional duty of $\frac{1}{4}$ per gallon, under the Act of 3 Vict. cap. 17, s. 2, provided the said wine does not contain a greater quantity than 20 per cent. of proof spirit, in which case it would become chargeable with a duty equivalent to the Excise duty payable upon British, Scotch, and Irish spirits respectively.—G. O. 3rd Oct., 1840; and 1st Feb., 1842.

If any Made Wines removed from Scotland or Ireland to England shall be found to contain any greater quantity of spirits than in the proportion of 24 gallons of proof spirits (12 of such 24 gallons being the calculation or allowance for spirits generated by fermentation) in every 100 gallons of such Made Wines, the same shall be forfeited, and every person concerned in the removal shall forfeit 200l.—5 Vict. sess. 2, cap. 25, s. 1.

EXPORTATION.

PROHIBITIONS AND RESTRICTIONS OUTWARDS⁽¹⁾.

CLOCKS and WATCHES, viz., any outward or inward box, case, or dial-plate, of any metal, without the movement in or with every such box, case, or dial-plate, made up fit for use, with the clock or watchmaker's name engraven thereon.

LACE, viz., any metal inferior to silver, which shall be spun, mixed, wrought, or set upon silk, or which shall be gilt, or drawn into wire, or flatted into plate, and spun or woven, or wrought into, or upon, or mixed with lace, fringe, cord, embroidery, tambour work, or buttons, made in the gold or silver lace manufactory, or set upon silk, or made into bullion, spangles, or pearl, or any other materials made in the gold or silver lace manufactory, or which shall imitate, or be meant to imitate such lace, fringe, cord, embroidery, tambour work, or buttons; nor shall any person export any copper, brass, or other metal, which shall be silvered or drawn into wire, or flatted into plate, or made into bullion, spangles, or pearl, or any other materials used in the gold or silver lace manufactory, or in imitation of such lace, fringe, cord, embroidery, tambour work, or buttons, or of any of the materials used in making the same, and which shall hold more, or bear a greater proportion than three pennyweights of fine silver to the pound avoirdupoise of such copper, brass, or other metal.

—any metal inferior to silver, gilt, silvered, stained, or coloured, or otherwise, which shall be worked up or mixed with gold or silver, in any manufacture of lace, fringe, cord, embroidery, tambour work, or buttons.

Goods which may be prohibited to be exported by Proclamation or Order in Council.

Arms, Ammunition and Gunpowder. Ashes, pot and pearl.

Military and Naval stores, and any articles (except copper) capable of being converted into, or made useful in increasing the quantity of Military or Naval stores.

Provisions, or any sort of victual used as food by man.

⁽¹⁾ 8 and 9 Vict. cap. 86, s. 112.

ENTRY OF GOODS OUTWARDS.

Due entry made and cocket granted.—No goods shall be shipped on board any ship in any port in the United Kingdom, or in the Isle of Man, to be carried to parts beyond the seas, before due entry of such ship and goods shall have been made and cocket granted, nor before such goods shall have been duly cleared for shipment⁽¹⁾.—8 and 9 Vict. cap. 86, s. 66.

Clearance outwards.—No ship on board of which any goods or stores shall have been shipped, shall depart from such port until such ship shall have been duly cleared outwards, under forfeiture of the sum of 100*l.* by the master.—S. 67.

Victualling bill.—The master of every ship about to depart from any port in the United Kingdom, or in the Isle of Man, shall, on application, receive from the Searcher a Victualling Bill for the shipment of such stores as he shall require, and as shall be allowed according to the voyage; and no articles shall be deemed to be stores except such as shall be noted on the Victualling Bill.—S. 68.

Master to deliver certificate of clearance and particulars of entry.—Before any goods shall be taken on board ship for exportation, the master shall deliver a certificate of the clearance of such ship, of her last voyage, specifying what goods, if any, have been reported inwards for exportation, and shall also deliver an account, signed by the master or his agent, of the entry outwards of such ship; the name and tonnage of the ship, the name of the place to which she belongs, if a British ship, or of the country, if a foreign ship; the name of the master, and place for which she is bound; and if any goods be taken on board any ship before she shall have been entered outwards, the master shall forfeit 100*l.*; provided always that where it shall be necessary to lade heavy goods before the whole of the inward cargo is discharged, it shall be lawful for the Collector and Controller to issue a stiffening order for that purpose previously to the entry outwards of the ship.—S. 69.

⁽¹⁾ *Vessels are allowed at this port to enter outwards at the time the Master reports inwards, but the Tide-waiter must not allow any goods to be shipped until the vessel shall have been discharged and rummaged.—B. O. 27th Feb., 1841, and 7th May, 1842.*

EXPORTATION, continued :

Particulars required on bills of entry.—The warrant for the entry outwards of any goods to be exported must be fairly written, or fairly written in part, and fairly printed in part, in words at length, stating the name of the ship, master, and place to which the goods are to be exported, the name of the person entering the goods, and the quantities and proper denominations of the several sorts of goods; and shall also deliver at the same time one or more duplicates, in which all sums and numbers may be expressed in figures.—S. 70.

Particulars to be endorsed on cocket.—Before any part of the goods for which any cocket shall have been granted shall be shipped, the same shall be duly cleared with the Searcher; the particulars of the goods for each clearance shall be endorsed on such cocket, together with the number and denomination or description of the respective packages; and in the margin of each endorsement the marks and numbers of such packages; and to each such endorsement shall be subjoined in words at length an account of the total quantities of each sort of goods, and the total number of each sort of package in which such goods are contained, distinguishing such goods, if any, as are to be cleared for any bounty or drawback of Excise or Customs; and also such goods, if any, as can only be exported by virtue of some particular order or authority.—S. 78.

Cocket and shipping bill.—The person clearing such goods for shipment, shall, upon each occasion, produce the cocket so endorsed to the Searcher; and shall also deliver a shipping bill, or copy of such endorsement, referring by names and date to the cocket upon which such endorsement is made, and shall obtain the order of the Searcher for the shipment of such goods.—S. 79.

Value and declaration.—Upon the clearance for shipment of any goods, the produce or manufacture of the United Kingdom⁽¹⁾, or of any foreign goods formerly charged with duty, according to value, but upon which goods the duties have been repealed, an account containing an accurate specification of the quantity, quality, and value of such goods, together with a declaration to the truth of the same, signed by the exporter or his known agent, shall be delivered to the Searcher by the person clearing such goods; and if such declaration be false, the person signing the same shall forfeit 20*l.*; and it shall be lawful for the Searcher to call for the invoice or such other documents relating to the goods as he

⁽¹⁾ For regulations respecting British goods exported to the states of the Zollverein, see "*Certificates of Origin*," in Miscellaneous Orders.

EXPORTATION, continued :

may think necessary for ascertaining the true value of the same ; but if such exporter or agent shall make a declaration that the value of the goods cannot be ascertained in time for shipment of the same, a further time of three months shall be allowed for the delivery of such separate shipping bill, on failure whereof, such exporter or agent shall forfeit the sum of 20*l*.—8 and 9 Vict., cap. 89, s. 81 ; and 9 and 10 Vict., cap. 102, s. 11.

Endorsement incorrect.—If any goods which are subject to restriction on exportation, or if any goods which are to be shipped for any drawback, or bounty, shall be brought to be shipped, and such goods shall not agree with the endorsement on the cocket, or with the shipping bill, the same shall be forfeited ; and if any goods prohibited to be exported, be found in any package brought as aforesaid, such package, and everything contained therein, shall be forfeited.—S. 84.

Clearance requirements.—Before any ship shall be cleared outwards with any goods on board, the master shall deliver a content of such ship to the Searcher, setting forth the name and tonnage of such ship, and the place of her destination, the name of the master, and an account of the goods shipped on board, and of the packages containing such goods, and of the marks and numbers upon such packages, and a like account of the goods on board, if any, which have been reported inwards for exportation in such ship, and also, before the clearance of such ship, the cockets, with the endorsements, and clearances thereon for the goods shipped, shall be finally delivered by the respective Searchers of such goods to the Searcher, who shall file the same, and shall attach a label to the file, showing the number of cockets contained in the file, and shall compare the particulars of the goods in the cockets with the particulars of the goods in such content, and shall attest the correctness thereof by his signature on the label and on the content ; and thereupon the Collector or Controller shall clear such ship for her intended voyage.—S. 86.

File of cockets and victualling bill.—The file of cockets and the victualling bill shall be delivered by the Searcher to the master, and such file of cockets and victualling bill shall be kept by the master as the authority for departing from the port, with the several packages of goods and stores on board, so far as they shall agree with the particulars in the endorsements on such cockets or with such victualling bill.—S. 87.

Vessels not to be cleared, under certain conditions.—It shall *not* be lawful for any officer of Customs to clear out any *steam-vessel* of 100 tons burden or upwards, for any voyage

EXPORTATION, continued :

to parts beyond the seas, without being provided with a hose, for the purpose of extinguishing fire, capable of being connected with the engines of the vessel ; or, being an iron steam-vessel, the building of which shall have been commenced after the passing of this act, without being divided by transverse water-tight partitions, so that the fore-part of the vessel shall be separated from the engine-room by one of such partitions, and so that the after-part of such vessel shall be separated from the engine-room by another of such partitions. Nor shall it be lawful to clear out any steam or other vessel of 100 tons burden or upwards for any voyage to parts beyond the seas, unless such vessel be provided with boats duly supplied with all requisites for their use, and not being fewer in number nor less in their dimensions than those set forth in the annexed table.—9 and 10 Vict. cap. 100, ss. 2, 5 and 8.

Table of Boats and Dimensions.

Tonnage of Vessel.	No. of Boats.	Long-boat, Launch or Pinnace.		Other Boats.					
		Length.	Breadth.	Length.	Breadth.	Length.	Breadth.	Length.	Breadth.
		ft.	ft. in.	ft.	ft. in.	ft.	ft. in.	ft.	ft. in.
850 & upward	4	26	8 0	24	7 0	22	6 6	16	5 6
650 to 850 ..	4	24	7 0	22	6 6	18	5 6	16	5 6
350 to 650 ..	3	20	6 6	18	5 6	...	...	14	5 0
200 to 350 } inclusive . }	2	18	6 0	...	...	...	...	14	5 0
100 to 200 ..	2	...	...	16	5 6	and a Punt or Small Boat.			

Restrictions as to package apply both to importation and exportation.—All goods subject to restrictions as to package upon the importation thereof into the United Kingdom, shall be subject to the same restrictions when such goods are brought into the United Kingdom for exportation in the ship in which they are so brought ; and all goods so brought contrary to such restrictions, whether reported for exportation in the same ship or not, shall be forfeited.—9 and 10 Vict., cap. 102, s. 5.

BOUNTIES AND DRAWBACKS

OF THE

CUSTOMS AND INLAND REVENUE.

Payable either at the Custom House of the Port of Exportation, or at that where the import duty was paid.—B. O. to Portsmouth, 18th March, 1830.

	£.	s.	d.
BEER ⁽¹⁾ , brewed or made in the United Kingdom, in the brewing of which beer the worts used before fermentation were of not less specific gravity than 1·054, and not greater than 1·081, exported to foreign parts as merchandise.—10 Vict., cap. 5, s. 7. the barrel of 36 gallons imperial measure	0	5	0*
— of not less specific gravity than 1·081— (Inland Revenue Drawback)	0	7	6*
Books, in complete sets—account books, ruled or plain—(Inland Revenue Drawback) lb.	0	0	1½*
COFFEE, roasted, shipped as stores ⁽²⁾ —(Customs' Drawback) lb.	0	0	4*
Hops, British cured, and fit for use—(Inland Revenue Drawback).—1 and 2 Geo. 4, cap. 100 lb.	0	0	2*

(1) In the shipment of beer entitled to drawback, the shipping Searchers are to note on the shipping bill the date of their having certified the fact of the shipment on the Inland Revenue certificate.—B. M. 29th Nov., 1844.

Bottled strong beer may be exported on drawback in cases containing 2 dozen quart or 2 dozen pint bottles, provided the cases be properly secured, and the quantity of beer exported, at any one time, be not less than 86 gallons.—G. O. 14¹⁴ 1846.

(2) T. O. 16th May, 1834.

	£.	s.	d.
PAPER, viz., on all Paper, Sheathing-paper, Button-paper, Button-board, Mill-board, Paste-board, and Scale-board Paper—(Inland Revenue Drawback).—2 and 3 Vict. cap. 23 lb.	0	0	1½*
—— Printed, Painted, or Stained, doz. sqr. yds.	0	0	2*
PLATE ⁽¹⁾ , of wrought Gold, manufactured in Great Britain, and which shall or ought to be assayed and marked in Great Britain, viz. (Customs' Drawback).—3 and 4 W. 4, cap. 97 :—			
..... made since the 1st Dec., 1784 . . oz.	0	8	0
..... made since the 5th July, 1797 . . oz.	0	16	0
..... made since the 31st Aug., 1815 . . oz.	0	17	0
—— of wrought silver, manufactured in Great Britain, and which shall or ought to be assayed and marked in Great Britain, viz. :—			
..... made since the 1st Dec., 1784 . . oz.	0	0	6
..... made since the 5th July, 1797 . . oz.	0	1	0
..... made since the 10th Oct., 1804 . . oz.	0	1	3
..... made since the 31st Aug., 1815 . . oz.	0	1	6
—— of wrought Gold or Silver, being new, and not having been used, and duly marked, manufactured in Ireland, and exported, oz.	0	1	0

⁽¹⁾ The drawback on Plate is paid at Goldsmiths' Hall, notwithstanding the entry outwards is made at, and the debenture issued from, the Customs.

Drawback is allowed on plate exported as merchandise, and for the private use of persons residing or going to reside abroad, provided it be new, and has never been used.—25 Geo. 3, cap. 64, and 52 Geo. 3, cap. 59; except on gold watch-cases, rings, and any articles of gold not exceeding 2 oz. in weight; on silver watch-cases, chains, necklaces, beads, lockets, filigree work, shirt-buckles or brooches, stamped medals, and spouts to china, stone, or earthenware teapots, of any weight whatever; tippings, swages, or mounts, not weighing 10 pennyweights of silver each, and not being necks or collars for castors, cruets, or glasses, appertaining to any sort of stands or frames, wares of silver, not weighing 5 pennyweights each. This exemption is not to include necks or collars, and tops of castors, cruets, or glasses appertaining to any stands or frames, buttons to be affixed to or set on any wearing apparel, solid silver buttons, and solid studs, not having a brizelled edge soldered on, wrought seals, blank seals, and bottle-tickets, shoe-clasps, patch-boxes, salt-spoons, salt-ladles, tea-spoons, tea-strainers, caddy-ladles, buckles, and pieces of garnish, cabinets, knife-cases, tea-chests, bridle-stands, or frames.—52 Geo. 3, cap. 59; 55 Geo. 3, cap. 185, and 1 Geo. 4, cap. 14.

No silver wares of less fineness than 11 oz. 2 dwts. of fine silver, in every pound troy, shall be exported, nor any gold wares of less fineness than 18 or 22 carats of fine gold, in every pound troy, on forfeiture of 10*l.* for the former offence, and 50*l.* for the latter.—12 Geo. 2, cap. 26, and 38 Geo. 3, cap. 69.

	£.	s.	d.
RICE, cleaned in the United Kingdom—(Customs' Drawback) ⁽¹⁾ . . . cwt.	0	0	6
SEGARS—(Customs' Drawback) ⁽²⁾ . . . lb.	0	2	7½*
SOAP, viz., Hard Soap—(Inland Revenue Drawback) . . . lb.	0	0	1½*
— Soft Soap . . . lb.	0	0	1*
SPIRITS ⁽³⁾ , made from malt only—(Inland Revenue Drawback).—11 and 12 Vict., cap. 122, ss. 11 and 14 . . . gallon	0	0	7½*
— made from any other materials . . . gallon	0	0	1½
SUGAR, REFINED in the United Kingdom.—11 and 12 Vict. cap. 97, viz.:— In Leaf, complete and whole, or lumps duly refined, having been perfectly clarified and thoroughly dried in the stove, and being of a uniform whiteness throughout, or such Sugar crushed or broken, or Sugar Candy ⁽⁴⁾ , to 5th July, 1851, inclusive . . . cwt.	0	13	9
— from and after 5th July, 1851—(Customs' Drawback) . . . cwt.	0	12	6
— BASTARD, or refined Sugar, broken in pieces, or ground, or powdered, or pounded, or crushed or broken, to 5th July, 1851, inclusive . . . cwt.	0	11	0
— from and after 5th July, 1851 . . . cwt.	0	10	0
TOBACCO ⁽⁵⁾ , manufactured in the United King-			

(1) 8 and 9 Vict. cap. 90, s. 15, and 10 Vict. cap. 23.

(2) Allowed on exportation, in packages of at least 100 lbs. weight each.—T. O. 8th Dec., 1828.

The officers are to object to the shipment of British manufactured segars as merchandise for drawback, unless in authorised quantities.—B. M. 4th March, 1848.

(3) See "*British Spirits Warehousing Act*," p. 54.

(4) No bounty shall be given upon the exportation of any refined sugar called candy, unless it be properly refined and manufactured, and packed in packages, each of which shall contain half a hundred-weight of such candy at the least.—8 and 9 Vict. cap. 92, s. 4.

If any sugar in lumps or loaves is to be pounded, crushed, or broken, before the same be exported for the bounty, such lumps or loaves shall, after due entry thereof, be lodged in some warehouse provided by the exporter, and approved by the Commissioners of Customs, to be then first examined by the officer of Customs, while in such lumps or loaves, as if for immediate shipment, and afterwards to be there pounded, crushed, or broken, and packed for exportation in the presence of such officers, and at the expense of the exporter.—S. 5.

(5) No drawback shall be allowed on any tobacco which shall not have been wholly manufactured from tobacco on which the full duty shall have

TOBACCO, continued :		£.	s.	d.
dom, at or within two miles of any port into which Tobacco may be imported, made into Shag, Roll, Cut, or Carrot Tobacco, or Segars, drawback upon exportation, or shipment as stores—(Customs' drawback).—8 and 9 Vict. cap. 90.—B. O. 1st Sept., 1826, and T. O. Dec. 8th, 1828				
	lb.	0	2	7½*
WINE ⁽¹⁾ , the produce of her Majesty's settlement at the Cape of Good Hope, or the Territories or Dependencies thereof, and imported directly from thence				
	gallon	0	2	9*
— All other kinds	gallon	0	5	6*

been paid, nor on any tobacco mixed with dirt or rubbish, or any other ingredients; and every person who shall enter or ship any tobacco not entitled to drawback, with intent to unduly obtain any drawback thereon, shall, in addition to all other penalties, forfeit *treble* the amount of the drawback, or 200*l.*, at the option of the Commissioners of Customs; and all such tobacco shall be forfeited.—8 and 9 Vict. cap. 86, s. 73.

Before shipping tobacco for drawback, the manufacturer shall give bond for its due exportation, stating the date of inward entry. It must be regularly cleared with the proper officers of Customs, who are to attend the shipping; and whenever necessary, to re-examine the same, to satisfy themselves that such tobacco is that described in the account, and is not of less value than the amount of drawback, whereupon a debenture shall be granted.—B. M. 28th June, 1825; 9th July, 1836; and 22nd Feb., 1842.

Declarations are to be made on debentures for drawback on tobacco, whether it be exported as merchandise or as ships' stores.—B. M. 21st Nov., 1840.

⁽¹⁾ Wine entered outwards for the drawback is exempted from the necessity of a bond being required.—8 and 9 Vict. cap. 86, s. 75.

A drawback of the Customs' duties is allowed on wine intended for the consumption of officers of her Majesty's navy and marines, when in actual service, not exceeding the following quantities:—

For every Admiral	...	...	...	...	...	1260	gallons
„ Vice-Admiral	...	...	...	...	...	1050	„
„ Rear-Admiral	...	...	...	...	...	840	„
„ Captain of the 1st and 2nd rate	...	...	...	...	...	630	„
„ Captain of the 3rd, 4th, and 5th rate	...	...	...	...	...	420	„
„ Captain of an inferior rate	...	...	...	...	...	210	„
„ Lieutenant and other Commanding Officers,							
and for every Marine Officer	...	...	...	...	...	105	„
„ Master, Surgeon, or Purser	...	...	...	...	...	105	„

Such wine to be shipped at London, Liverpool, Rochester, Deal, Dover, Portsmouth, Plymouth, Yarmouth, Falmouth, Belfast, Dublin, Cork, Leith, or Glasgow. But officers commanding Revenue Cruisers, may receive the same allowance of Wine, duty free, from their *ordinary ports of rendezvous*.—8 and 9 Vict. cap. 86, s. 104; 9 and 10 Vict. cap. 102, and G. O. 18th Sept., and 11th Dec., 1817.

For further regulations affecting the shipment of drawback goods, see p. 194.

ENACTMENTS AND REGULATIONS RESPECTING DEBENTURE GOODS.

[8 and 9 Vict. cap. 86.]

Entry for Drawback to be in the name of real Owner or Agent.—No drawback shall be allowed upon the exportation from the United Kingdom of any goods, unless they shall have been entered in the name of the person who was the real owner, or of the person who had actually purchased and shipped the same in his own name, and at his own liability and risk, on commission, and who was and shall have continued to be entitled in his own right to such drawback, except in the case hereinafter provided for⁽¹⁾.—S. 95.

Declaration as to Exportation, and right to Drawback.—Such owner or commission merchant shall declare upon the debenture that the goods mentioned therein have been actually exported, and have not been, and are not intended to be, relanded in the United Kingdom, nor in the Isle of Man, (unless entered for the Isle of Man) nor in the islands of Faro, and that he was the real owner thereof, or that he had purchased and shipped the same in his own name, and at his own risk, on commission, and that he was, and continued to be, entitled to the drawback thereon in his own right; but if such owner or merchant shall not have purchased the right thereto, he shall declare upon the entry and upon the debenture the person who is entitled thereto, whose name shall be stated in the cocket and in the debenture, and the receipt of such person on the debenture shall be the discharge for such drawback or bounty.—S. 96.

Agent may act for Owner not resident.—If such owner or merchant shall not reside within twenty miles of the port of shipment, he may appoint an agent to pass his entry, and to clear and ship his goods, and to receive the drawback payable on his debenture, provided the name of such agent, and the residence of such owner or merchant, be inserted in the entry and cocket, and such agent shall make declaration upon the entry as before required.—S. 97.

Property of Persons abroad consigned to Agent.—If any goods which are to be exported for drawback be the property of a person residing abroad, having been consigned to some

(¹) See ss. 97 and 98.

agent residing in the United Kingdom, to be exported by him upon account of such owner, it shall be lawful for such person in like manner, as agent for such owner, to enter, clear, and ship such goods for him, and upon like conditions to receive for him the drawback payable thereon.—S. 98.

Limitation of Time for Payment of Drawback.—No drawback shall be allowed upon the exportation of any goods, unless shipped within three years after the payment of the duties inwards, and no debenture for any drawback allowed upon the exportation of any goods shall be paid after the expiration of two years from the date of the shipment of such goods⁽¹⁾.—S. 99.

Certificate of Landing in the Isle of Man.—No drawback or bounty shall be allowed for any goods exported to the Isle of Man, until a certificate shall be produced from the Collector and Controller of the Customs of the Isle of Man, of the due landing of such goods.—S. 101.

Bond to be given for the due Exportation of Bonded Goods.—The exporter of any goods for bounty, or the person in whose name the same are entered outwards, shall, at the time of entry, and before cocket be granted, give security by bond in double the amount of the bounty, with one sufficient surety, that the same shall be duly exported to the place for which they are entered, or be otherwise accounted for to the satisfaction of the Commissioners of Customs, and shall not be relanded in the United Kingdom or in the Isle of Man, unless expressly entered to be carried thereto.—8 and 9 Vict. cap. 92, s. 3.

Name and Rank of Naval Officer to be stated on entry.—The person entering wine for the navy⁽²⁾, and claiming the drawback, must state, by declaration on the debenture, the name and rank of the officer for whose use the wine is intended, and of the ship in which he serves; and the said wine is to be delivered into the charge of the officers of the Customs, at the port of shipment, to be secured in the Queen's warehouse until the same be shipped; and such officers having certified upon their debenture the receipt of the wine into their

(1) These restrictions do not apply to wine shipped for naval officers.—B. O. to Cork, No. 368, 25th Sept., 1849.

(2) All wine for drawback as above must be taken to the Queen's warehouse, to be examined and shipped under the care of the warehouse-keeper's officer, according to the usual regulations. The debenture is certified to and issued by the warehouse-keeper, the Searchers having no charge of the goods, nor any knowledge of the shipment.

Receipts for the drawback on wine shipped for the navy must be given on stamped paper, in cases where the amount is such as to require a stamp.—G. O. 27th Jan., 1837.

charge, the debenture shall be computed and passed.—8 and 9 Vict. cap. 86, s. 105.

Officers removed to another Ship, Wine may be transferred.—If any such officer shall leave the service, or be removed to another ship, the officers of Customs at any of the before-mentioned ports may permit the transfer of such wine from one officer to another, as part of his proportion, whether on board the same ship or another; or may receive the duties, and deliver the same for home use; but if any such wine be not laden on board the ship for which it is intended, or be unladen without the permission of the officers of Customs, it shall be forfeited.—S. 106.

Goods when disentitled to Drawback⁽¹⁾.—No drawback shall be allowed upon the exportation of any goods entered for drawback, or as stores, which shall be of less value than the amount of the drawback claimed⁽²⁾, and such goods so entered shall be forfeited, and the person who caused such goods to be entered shall forfeit the sum of 200*l.*, or treble the amount of the drawback claimed in such cases, at the election of the Commissioners of her Majesty's Customs.—S. 74.

Bond to be given except for Wine entered for Drawback.—Upon the entry outwards of any goods, except wine, upon which a drawback of the duties is allowed and before cocket is granted, the person in whose name the same are entered shall give bond in double the amount of such duties, with one sufficient surety, that such goods shall be duly shipped and landed at the place for which they shall be entered outwards, or otherwise satisfactorily accounted for within a reasonable time to be fixed⁽³⁾.—S. 75.

(1) Goods incorrectly entered for drawback, and the amount overclaimed not exceeding 10*l.*, the Collector and Controller may, if no fraud be suspected, upon a deposit being made equal to double the amount of the overclaim, permit the shipment to go forward, withholding the debenture until the directions of the Board shall have been received.—G. O. 20th Nov., 1841.

(2) All goods entered for the Inland Revenue drawback, which are not equal in value to the amount of the drawback claimed thereon, should be detained by the officers of this revenue until due notice shall have been given by them to the officers of Inland Revenue at the port of entry on the subject.—G. O. 1847.

(3) *Period allowed for production of certificate of the due landing of Goods shipped on drawback:—*

For Europe	3 months.
America and Africa	6 "
Places within the limits of the East	
India Company's charter	12 "
Australia and its dependencies, New Zealand, &c.	18 "

—G. O. 13th July, 1842.

Licensed Lightermen only to ship Debenture Goods.—No goods cleared for drawback or bounty, or from the warehouse, shall be carried or water-borne, to be put on board any ship for exportation from the United Kingdom, by any other than a licensed person, under a penalty of 20*l.* for each offence.—S. 102, and 12 and 13 Vict. cap. 90, s. 11.

Goods for Inland Revenue Drawback⁽¹⁾.—No drawback of Inland Revenue shall be allowed upon any goods so cleared, unless due notice shall have been given to the officer of Inland Revenue, and a proper document descriptive of the goods shall have been produced; and if the goods shall, upon examination, correspond with the particulars contained in such document, and such goods shall be duly shipped and exported, the Searcher shall, if required, certify such shipment thereupon, and transmit it to the Officer of Inland Revenue.—S. 82.

Officer of Inland Revenue may attend Examination.—The Officer of Inland Revenue may, if he see fit, attend and assist at such examination, and mark or seal the packages, and keep joint charge thereof together with the Searcher, until the goods shall have been finally delivered into the sole charge of the Searcher, to be shipped or exported under his care.—S. 83.

⁽¹⁾ See note (2) p. 196.

A TABLE OF

*Being the maximum quantities that may be shipped of Foreign
factured Goods on Bounty, or upon Drawback: calculated
United Kingdom to the several parts of the World, out and*

NOTE.—These computations include the additional 25 per cent.,

For the Master, each Mate, and Passenger.			For the Master, each Mate, and Cabin Passenger		For each Person on board.							
BEER, ALE. or PORTER, together or separate.			WINE ⁽¹⁾ .		BRITISH REFINED SUGAR.		FOREIGN SEGARS, NEGROHEAD, CAVENDISH, & BRITISH MANUFACTURED TOBACCO.		TEA ⁽²⁾ .		COFFEE or COCOA ⁽²⁾ .	
1 quart per day.			3 oz. per day.		¼ oz. per day.				1 oz. per day.			
DAYS.	galls.	gills.	lbs.	oz.	lbs.	oz.	lbs.	oz.	lbs.	oz.	lbs.	oz.
40	12	16	9	6	0	12½	3	2				
42	13	4	9	13½	0	13½	3	4½				
80	25	0	18	12	1	9	6	4				
90	28	4	21	1½	1	12½	7	0½				
95	29	22	22	4½	1	13½	7	6¾				
100	31	8	23	7	1	15½	7	13				
105	32	26	24	9¾	2	0¾	8	3½				
110	34	12	25	12½	2	2½	8	9½				
120	37	16	28	2	2	5½	9	6				
130	40	20	30	7½	2	8½	10	2½				
140	43	24	32	13	2	11¾	10	15				
150	46	28	35	2½	2	14½	11	11½				
160	50	0	37	8	3	2	12	8				
165	51	18	38	10¾	3	3½	12	14½				
180	56	8	42	3	3	8½	14	1				
185	57	26	43	5¾	3	9¾	14	7½				
190	59	12	44	8½	3	11½	14	13½				
200	62	16	46	14	3	14½	15	10				
210	65	20	49	3½	4	1½	16	6½				
230	71	28	53	14½	4	7½	17	15½				
240	75	0	56	4	4	11	18	12				
260	81	8	60	15	5	1½	20	5				
270	84	12	63	4½	5	4½	21	1½				
360	112	16	84	6	7	0½	28	2				
365	114	2	85	8¾	7	2	28	8½				
380	118	24	89	1	7	6¾	29	11				
400	125	0	93	12	7	13	31	4				
420	131	8	98	7	8	3½	32	13				
430	134	12	100	12½	8	6½	33	9½				
450	140	20	105	7½	8	12½	35	2½				
700	218	24	164	1	13	10¾	54	11				

⁽¹⁾ Wine, in lieu of Spirits (1 pint Wine = $\frac{1}{2}$ pint Spirits), may be shipped, or a proportion of each.

⁽²⁾ The total allowance may be taken in either article— $\frac{1}{4}$ oz. Tea being equivalent to 1 oz. of Coffee or Cocoa.

SHIPS' STORES,

Goods, free of duty, from the Warehouses; and of British Manufacture for the duration of all officially-estimated Voyages from the home.

granted by the Board to provide for casualties of voyage.

For each Person on Board.

SOAP.	SUGAR RAW, equal in quality to White, Clayed and MOLASSES, together or separate ⁽¹⁾ .		DRIED FRUITS AND RICE, of each.		BUTTER, CHEESE, and HAM (or Ox Tongues in lieu of Ham) of each.		VINEGAR.		SPIRITS ⁽²⁾ .	
	1 oz. per day. 2 oz. per day.		4 oz. per day 4 oz. per day.		2 gill per day 1 gill per day.		2 gill per day 1 gill per day.		2 gill per day 1 gill per day.	
lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	galls. gills.	galls. gills.	galls. gills.	galls. gills.	galls. gills.	galls. gills.
1 9	6 4	14 5	12 8	0 14	1 18					
1 10½	6 9	15 0	13 2	0 15	1 20½					
3 2	12 8	28 9	25 0	0 28	3 4					
3 8½	14 1	32 2	28 2	1 0	3 16½					
3 11½	14 13½	38 14	29 11	1 1	3 22½					
3 14½	15 10	35 11	31 4	1 3	3 29					
4 1½	16 6½	37 8	32 13	1 5	4 3					
4 4½	17 3	39 4	34 6	1 7	4 9½					
4 11	18 12	42 14	37 8	1 10	4 22					
5 1½	20 5	46 7	40 10	1 14	5 2½					
5 7½	21 14	50 0	43 12	1 18	5 15					
5 13½	23 7	53 9	46 14	1 21	5 27½					
6 4	25 0	57 2	50 0	1 25	6 8					
6 7½	25 12½	58 14	51 9	1 27	6 14					
7 0½	28 2	64 4	56 4	1 31	7 1					
7 3½	28 14½	66 3	57 13	2 2	7 7					
7 6½	29 11	67 11	59 6	2 4	7 13½					
7 13	31 4	71 6	62 8	2 7	7 26					
8 3½	32 13	75 0	65 10	2 11	8 6½					
8 15½	35 15	82 2	71 14	2 17	8 31½					
9 6	37 8	85 11	75 0	2 21	9 12					
10 2½	40 10	92 13	81 4	2 28	10 5					
10 8½	42 3	96 6	84 6	3 0	10 17½					
14 1	56 4	128 9	112 8	4 0	14 2					
14 4½	57 0½	130 5	114 1	4 2	14 8					
14 13½	59 6	135 11	118 12	4 7	14 27					
15 10	62 8	142 3	125 0	4 14	15 20					
16 6½	65 10	150 0	131 4	4 22	16 13					
16 12½	67 3	153 9	134 6	4 25	16 25½					
17 9½	70 5	160 11	140 10	5 0	17 18½					
27 6½	109 6	250 0	318 12	7 26	27 11					

⁽¹⁾ Cane-juce, or Syrup, may be substituted in any desired proportion not exceeding 2 oz.; or, in Temperance Ships, 3 oz. for each person per diem.

⁽²⁾ One-fifth of the following quantities of Brandy is permitted to be shipped on board Temperance Ships for medicinal purposes.

SHIPS' STORES.

Ships' Stores.—Coasting vessels may not ship bonded goods as stores.—B. M. 14th May, 1839. Officers are not to act upon any request for the shipment of goods as stores until bond shall have been given.—B. M. 13th Sept., 1843.

Burden of Ship and Duration of Voyage.—Bonded stores may be shipped on board vessels of 60 tons burden at least ⁽¹⁾, bound on a foreign voyage, the duration of which, out and home, will not be less than 40 days, provided such stores be borne upon the victualling bill, and duly shipped.—8 and 9 Vict. cap. 91, s. 19.

Stores locked, marked, or sealed.—If wilfully opened, altered, or broken whilst in port, or on a coasting voyage, the Master shall be liable to a penalty of 20*l.*—12 and 13 Vict. cap. 90, ss. 7 and 8.

Stores to be borne on the Victualling Bill⁽²⁾.—No goods

⁽¹⁾ *What vessels may Ship Stores, out of bond, duty free.*—Vessels of 50 tons and upwards, proceeding to Africa, on coasting voyages, may receive stores under the usual regulations, estimating such voyages, out and home, at 830 days.—G. O. $\frac{100}{1845}$. Vessels of not less burden than 50 tons, trading to the Azores, may ship bonded goods as stores.—G. O. $\frac{86}{1847}$.

British vessels entitled under the former mode of admeasurement, to a supply of bonded stores, to continue so privileged.—G. O. 24th Dec., 1836.

Bonded Stores may be shipped, duty free, on board foreign ships of war, on like conditions to those prescribed in T. O. 14th March, 1845.—G. O. $\frac{43}{1849}$.

⁽²⁾ *Victualling Bill.*—The victualling bill of vessels proceeding to the British colonies, is to be placed on the file of cockets, under seal, that the officers of Customs at the port of arrival may be enabled to take measures to prevent the illicit landing of such part as may not have been expended.—G. O. 25th April, 1833.

Before a victualling bill is issued, the Searchers are to ascertain with regard to vessels taking cargoes, that they are regularly entered outwards, and with respect to vessels in ballast, that no victualling bill be issued until the master's ballast declaration be produced, properly endorsed by the Clerk of the Bonds.—B. M. 9th Jan., 1840.

No foreign vessel to proceed in ballast from one British port to another without a victualling bill, nor unless due clearance shall have been made and certified thereon.—G. O. 18th Jan., 1845.

SHIPS' STORES, continued :

shall be deemed to be the ship's stores, unless borne upon the victualling bill duly granted ; nor shall they be shipped, except under the care of the proper officers, on pain of forfeiture.—8 and 9 Vict. cap. 86, s. 66.

Ship having Stores or Goods to be cleared⁽¹⁾.—No ship having goods or stores may depart from any port in the United Kingdom or Isle of Man for parts beyond the seas, until duly cleared, under forfeiture of 100*l.* by the master.—S. 67.

Surplus Stores are subject to the same duties, restrictions, and regulations as merchandize, and may be entered, on payment of the proper duties ⁽²⁾, for the private use of the master,

⁽¹⁾ *Vessels clearing Coastwise to take in Cargoes*.—On the clearance of vessels coastwise in London to take in cargoes for foreign parts, the Searchers are to apprise the Collectors and Controllers at the outports where the vessels may be bound, of the quantity and description of the goods shipped as stores, and that bond has been given that such stores shall not be consumed, nor any package opened or altered, until the vessel's final clearance. The Collectors and Controllers are in like manner to cause a similar communication to be made to the ports where the outward cargoes are to be taken on board, and the officers at such ports are to see that the same are on board.—B. M. 19th Feb., 1833.—See also G. O. $\frac{71}{1848}$ p. 202.

⁽²⁾ *Surplus Stores*.—Rum, the surplus stores on board ships from a British Possession, may be admitted to entry at the low duty, provided the officers can certify, by endorsement on the warrant, that it is the produce of a British Possession in America ; the master also making proof that the same was shipped in the United Kingdom as stores.—B. O. 4th Dec., 1845.

Surplus stores of one vessel may be transferred to any other vessel, on compliance with the usual regulations, and subject also to the restrictions of the 16th sec. of 8 and 9 Vict. cap. 91.—G. O. 8th May, 1835.

British Biscuit, being surplus stores, may be passed duty free by the Tide Surveyors, upon the master making a declaration that the article is British ; such declaration to be annexed to the Tide Book and the number of packages to be noted therein.—G. O. $\frac{62}{1855}$.

Biscuits being returned stores, and biscuits shipped as stores.—*Regulations respecting*, see G. O. $\frac{132}{1845}$, G. O. 25th April, 1843, and 8th Feb., 1844.

Surplus stores requiring documentary proof of produce, may be admitted to entry, upon the master making declaration on the warrant that they are of British Possession produce.—B. O. 6th June, 1832.

Surplus stores on board vessels in English ports from Scotland or Ireland.—*Regulations affecting*, see *Inland Revenue*, G. O. 26th July, 1849.

Surplus stores on board any importing vessel about to proceed coastwise only, must be placed under seal, and a particular account thereof transmitted to the Collector or Controller, at the port of destination ; and whenever the quantity of high-duty goods appears excessive, a special bond must be required.—G. O. $\frac{116}{1845}$.

SHIPS' STORES, continued :

purser, or owner of the importing ship, or warehoused for the future use of such ship, although the same could not legally be imported as merchandize.—S. 35.

Surplus Stores warehoused, to be cleared either for exportation or home use within one year from the date of entry, unless further time be given by the Lords of the Treasury; or may be sold by the Commissioners of her Majesty's Customs,

Stores for the use of the crews on board British Colonial ships *victualled abroad* for the voyage to this country and back, whilst the crew remains on board, such portion may be delivered by the Tide Surveyor from under seal, from time to time, as may be necessary for the use of the crews whilst the vessels are re-loading; but no part of such stores may be landed under any circumstances, except in charge of an officer, for deposit in the Queen's warehouse; and the indulgence not to extend to stores shipped from the bonded warehouses in this country.—G. O. 1850.

Spirits reported as stores, left on board vessels, whether British or Foreign, to be in future secured under official seal in a place on board, selected by the Tide Surveyor, and set apart for that purpose, instead of placing the seal on the packages themselves.—G. O. 1845. But spirits, in excess of what may be deemed a fair allowance for present use on board foreign vessels, are to be secured in the Queen's warehouse until their departure.—B. O. 29th Jan., 1842.

Masters of vessels, in rendering their reports, as regards surplus stores remaining on board their vessels, are cautioned against irregularities, and informed that the provisions of the 7th sec. of 8 and 9 Vict. cap. 86, will in future be strictly enforced in those cases in which it shall appear that such have resulted from a want of due caution on their part.—B. M. 16th Dec., 1843.

- Bond to be given prior to the shipment of surplus stores without payment of duty, for all goods (B. P. Rum included) that may be removed from the bonded warehouse for such purpose.—G. O. 13th Sept., 1843, and 1847. But the certificate of the Tide Surveyor that the vessel is ready to receive stores is no longer necessary.—B. M. 22nd Sept., 1848. New form of bond for stores, G. O. 1850.

Drawback Stores shipped on board a British vessel clearing out from one port in the United Kingdom for another British port and a foreign port, the debentures for such stores should not be issued until a certificate shall have been received by the proper officers at the port of shipment from the Collector and Controller at the port whence the ship may have sailed on her foreign voyage, to the effect that such goods were actually on board at the time of her departure; and in any case in which the Collector and Controller of a port shall have received a letter of advice of the shipment of *drawback goods*, and the vessel does not arrive within a reasonable time, they *are not to fail in communicating the circumstances to the officers who may have sent the letter of advice*.—G. O. 1848.

SHIPS' STORES, continued :

and the produce applied to the payment of warehouse rent and charges ; and the overplus (if any) paid to the proprietor. —8 and 9 Vict. cap. 91, s. 16.

Cargo.—If it shall appear at any time that goods shipped from the warehouses by cocket as cargo have been used as stores⁽¹⁾, or otherwise disposed of, during the voyage, and not accounted for to the satisfaction of the Commissioners of Customs, the bond entered into will be put in suit and the full penalty enforced.—B. M. 29th March, 1843.

Special Bond.—All legal sized packages of warehoused goods forwarded from one warehousing port to another, shall be forwarded under the warehousing regulations ; and all packages of less than the legal size, and all packages removed as stores from a warehousing port to a port not a warehousing port, shall be removed under a special bond.—G. O. 23rd July, 1845.

Packages of Spirits and Tobacco, containing less than the legal quantity, may be removed to ports not warehousing ports for those articles, upon special bond being given for their due delivery and shipment as stores within three months, and payment of duties upon any deficiencies ; the officers at the port of removal to apprise the Collector and Controller at the port of destination of the delivery of the goods, and of the circumstances and conditions under which it has been allowed, observing that this regulation is not intended to prevent the shipment of stores in illegal sized packages under the existing practice on board vessels proceeding coastwise from one port to another, and intended for use upon the outward foreign voyage from such second port.—G. O. 1848.

(1) Tide Surveyors at the time of rummage should call on the Master to account for any discrepancies between the quantities of stores reported and those found on board, and if satisfied, make a memorandum to that effect at the foot of the rummage account ; or, if otherwise, forthwith report the circumstance, that the necessary steps may be taken before the departure of the vessel upon another voyage.—G. O. 1848.

When the employment of an officer for the purpose of following store goods may be necessary, the principle of charging the parties with a moiety only of his day's pay is affirmed in cases in which he may have been employed by the Crown during a part of the same day.—G. O. 1847.

SHIPS' STORES, continued :

Repacking for Stores.—The repacking for shipment as stores is confined to the following articles, and in no case are the goods allowed to be repacked into smaller sized packages than the quantities specified against each, viz.⁽¹⁾ :—

	Packages.		Packages.
Black Tea	7lbs.	Rice	56lbs.
Green Tea	7 „	Almonds out of the shell	7 „
Raw Sugar	56 „	Ditto in the shell . . .	28 „
Refined Sugar	28 „	Butter	28 „
Currants	14 „	Cheese	14 „
Raisins ⁽²⁾	14 „	Cocoa	28 „
Tobacco	14 „	Spirits, viz. ⁽³⁾ :—	
Cigars	4 „	Brandy	5 gal.
Raw Coffee	28 „	Rum	5 „
Molasses	56 „	Geneva	5 „

(1) This order does not apply to cases where, with reference to the number of the crew and the duration of the voyage, so large a quantity of each article may not be required.—G. O. $\frac{45}{1844}$.

(2) As boxes of raisins are weighed on importation at five in a draft, the same may be delivered for stores on the average weight of five boxes, instead of weighing each box separately.—B. M. 81st July, 1850.

(3) It having been represented to the Board that in some instances parties are desirous of shipping different qualities of spirits as stores, but that they are prevented doing so by the provisions of the G. O. $\frac{31}{1844}$, by which spirits required as stores in larger quantities than 5 gallons must be shipped in one entire cask, the Board direct that one cask under the legal size of *each sort or description of spirits*, may be allowed to be shipped as stores; but that any further quantity of such spirits which may be required, and which, under the established regulations, may be shipped, should be cleared in legal sized packages.—G. O. $\frac{100}{1849}$.

S T O R E S.

A list of the average number of Days at which may be estimated the duration of a Voyage from the United Kingdom to the different Ports enumerated, and back.

Ports.	Days.	Ports.	Days.	Ports.	Days.
Abo - - -	100	Botany Bay - -	420	Coquimbo - -	400
Algiers - - -	120	Batavia - - -	400	Chili - - -	360
Almeria - - -	100	Corunna - - -	80	Calcutta - -	400
Azores Islands -	90	Cadiz - - -	90	Columbo - -	365
Alicant - - -	110	Carlsrona - -	100	Ceylon - - -	365
Altea - - -	110	Carthagena - -	100	Cuddalore -	400
Antigua - - -	180	Cape de Verde Is-	100	China - - -	420
Augustine's Bay	150	lands, viz. :—		Canton - - -	420
Ancona - - -	160	St Antonia,		Dantzic - -	100
Alexandria - -	180	St. Vincent,		Drontheim -	100
Ascension Island	240	St. Jago,		Delaware Bay	130
Archipelago Isles	180	Ceuta - - -	120	Demerara -	150
Annabona - - -	180	Canary Isles -	90	Dominica - -	180
Archangel - - -	120	Christiana - -	100	Davis's Straits	240
Australia - - -	420	Copenhagen - -	100	Embden - -	42
Alexandretta - -	180	Cette - - -	130	Elbing - - -	95
Aquapulco, Mexico	450	Civita Vecchia -	130	Elsineur - -	100
Bremen - - -	42	Corsica, Isle of	130	Elba Isle - -	130
Bayonne - - -	80	Cayenne - - -	180	Essequibo -	180
Bilboa - - -	80	Cape Hayti - -	210	Faro Islands, North	
Bordeaux - - -	80	Charlestown - -	120	Sea - - -	100
Bergen - - -	100	Chesapeake Bay	120	Faro Island, Canaries	95
Bona - - -	120	Cuba - - -	210	Ferrol - - -	80
Bornholm - - -	100	Curagoa - - -	180	Fayal - - -	80
Barcelona - - -	110	Cronstadt - -	100	Fernando Po -	180
Bay of Roses - -	110	Candia, Isle of	160	Falkland Islands	240
Baltimore - - -	120	Cephalonia - -	160	Friendly Islands	420
Bahama Isles - -	150	Corfu Isle - -	160	Gottenburgh -	100
Barbadoes - - -	180	Calabar - - -	180	Gibraltar - -	100
Berbice - - -	180	Cape Coast Castle	200	Genoa - - -	130
Bermuda - - -	120	Carthagena, Spanish		Grenada - -	180
Boston - - -	120	Main - - -	240	Guadaloupe -	180
Bahia - - -	200	Cape St. Mary -	180	Greek Islands and	
Brazils - - -	200	Constantinople -	180	Greece - - -	180
Buenos Ayres - -	240	Columbia River -	700	Gallipoli - -	180
Bay of Campeachy	240	Cumana - - -	240	Greenland Fishery	180
Barcelor - - -	365	Cyprus - - -	180	Goree - - -	180
Bombay - - -	365	Cape of Good Hope	240	Guayaquil - -	420
Bengal - - -	400	Calloa - - -	400	Gaugapatam -	400

STORES, continued :

Ports.	Days.	Ports.	Days.	Ports.	Days.
Hamburgh	42	Manilla	420	Rome	120
Heligoland	42	Mangalore	265	Rhode Island	180
Hayti	210	Masulipatam	400	River Gambia	190
Halifax	120	Mocha	265	Rio Grande	200
Havana	200	Nantz	80	Rio Janeiro	200
Honduras	240	Newfoundland	120	Salce	120
Hudson's Bay	240	North Bergen	100	Stettin	100
Hobart Town	400	Naples	120	Stockholm	100
Iceland	100	Narbonne	120	St. Antonio	Canary Isles } 95
Ivica	110	Nice	120	St. Jago	
Italy	120	Neris	180	St. Vincent	
Isle of Sable	120	Nova Scotia	120	St. John's, Newfound-	
Ionian Isles	120	New York	120	land	120
Islands in the Archi-		New Brunswick	120	St. Mary's	95
pelago	120	New Port	120	St. Michael's, Azores	180
Isle of France and		New Providence	160	St. John's, New	
Bourbon	270	New Orleans	190	Brunswick	120
Jamaica	210	New Guinea	400	St. Andrew, ditto	125
Java	400	New South Wales	400	Salerno	130
Konisberg	100	New Zealand	400	Sardinian Isle	130
Lisbon	80	Negapatam	400	St. Andero	80
Lubeck	100	Oporto	80	St. Ubes	80
Leghorn	120	Odessa	240	Susa	120
Long Island	120	Otabeite	420	Savannah	150
La Guayra	240	Owhyhee	420	Syracuse	140
La Conception	400	Petersburgh	100	St. Augustine's Bay	150
Lima	420	Pillau	100	St. Bartholomew	180
Madrones	400	Placentia Harbour	120	St. Croix	180
Maalstroom	100	Port Saint John, New-		St. Christopher's	280
Malaga	100	foundland	120	St. Domingo	110
Madeira	90	Port-au Prince, Hayti	210	St. Eustatia	180
Memel	100	Palermo	120	St. Lucia	180
Mogadore	120	Pensacola	100	St. Martin	180
Majorca	110	Philadelphia	120	St. Thomas	180
Minorca	110	Porto Rico	210	St. Vincent	180
Marseilles	120	Providence, Bahama		Salonica	280
Messina	120	Islands	160	Santa Martha	240
Montreal	150	Pernambuco	190	St. Salvadore, or Bahia	200
Malta	140	Porto Bello	240	St. Sebastian	210
Martinico	210	Para	185	Senegal	180
Mariegalante	180	Panama	420	Sierra Leone	180
Miranichi	180	Peru	400	Scandaroon	150
Montserrat	180	Philippine Islands	420	Syra	180
Maranham	180	Pondicherry	400	Smyrna	180
Monte Video	230	Pelew Islands	420	St. Helena	240
Madagascar	270	Quebec	150	Sydney, N. S. Wales	400
Mexico	450	Queen Anne's Point	180	Sumatra	400
Mauritius	270	Rochelle	80	Society Islands	420
Madras	400	Revel	100	Swan River	265
Malabar	265	Riga	100	Singapore	265
Malucca	400	Rugen	100	Surat	265

STORES, continued :

Ports.	Days.	Ports.	Days.	Ports.	Days.
Sandwich Isles	- 420	Trinidad	- 180	Venice	- 160
South Sea Fishery, 4 years		Tobago	- 180	Vera Cruz	- 260
Tangiers	- 120	Trieste	- 160	Venezuela	- 240
Trinity Bay	- 120	Truxillo	- 410	Valdivia	- 400
Tunis	- 120	Timor	- 420	Valparaiso	- 400
Tarragona	- 110	Tellicherry	- 365	Van Diemen's Land	- 360
Tonningen	- 42	Tranquebar	- 400	Wyburg	- 100
Toulou	- 80	Trincomalee	- 380	Zara	- 160
Tripoli	- 120	Vigo	- 80	Zea	- 160
Teneriffe	- 95	Valentia	- 110	Zante Isle	- 160
Tortola	- 180				

NOTE.—For such places as are not included in the foregoing list, the same allowance should be granted as is given to the place situated nearest thereto.

RENT ON STORES⁽¹⁾.

RENT on Surplus Stores deposited in the Queen's Warehouse in London and at the Outports.

For each pack- age con- taining	<i>Wines, Spirits and Cordials :—</i>			} per week.
	Under 2 gallons	.....	Nil.
	2 gallons and under 6 ditto	.....	1 <i>d.</i>
	6 gallons and upwards	.....	2 <i>d.</i>
	<i>Dry Goods :—</i>			
	Not exceeding 1 cubic foot of space,		1 <i>d.</i>	
	Exceeding 1 cubic foot, ditto	.....	2 <i>d.</i>

NOTE.—Rent is not to be charged on Stores forming the remains of the sea stock of Naval Officers paid off from her Majesty's ships until after the same shall have been in the warehouse 12 months.—G. O. 1855.

(1) Warehouse rent is not to be charged on goods seized or detained and deposited in the Queen's warehouse, except where the Board's orders for the delivery of the goods have not been complied with, and the goods taken away by the parties within fourteen days from the date of the order ; in which case the goods are to be charged with rent for the time they remain in warehouse after the prescribed period of fourteen days. — G. O. 15th July, 1829.

All derelict goods may be stored rent free, in cases where the warehouse can afford sufficient accommodation for the goods, and provided the Crown be put to no expense thereby.—G. O. 14th Sept., 1839.

RENT ON GOODS

DEPOSITED IN THE QUEEN'S WAREHOUSE.

IN LONDON AND AT THE OUTPORTS.		per week
		s. d.
On large Cases and Vats, containing Toys and other Merchandise, and Packages of Wine and other liquids . . .		0 6 each
Packages of Baggage, small Packages of Presents, viz., boxes, kegs, jars, &c.		0 2 each
—— not before described (except Tobacco)		0 4 each
—G. O. 22nd Nov., 1823.		
Packages above 60 and not above 80 cubic feet		0 8 each
„ 80 „ 100 „		1 0 each
And for every 10 cubic feet in addition		0 6 each
<i>Rent to commence on the second day after the packages shall have been deposited in the warehouse.—B. M. 13th April, 1843.</i>		

TOBACCO RENT IN LONDON.

For every hogshead when deposited in the warehouse . . .	2 0
For every hogshead when taken out of the warehouse, viz. :—	
For any period not exceeding five years	2 0
Exceeding five years and not exceeding six years . . .	6 0
And for every year, or part of a year beyond that period . .	4 0
Cuttings of Damaged Tobacco, remaining in the warehouse beyond 14 days after repacking for exportation, for every package	0 4½
—B. O. 25th Feb., 1830.	

ON SERONS, BALES, OR OTHER PACKAGES, UNDER 150lbs. WEIGHT.

	per package.
	s. d.
For any period not exceeding five years	0 9
For every year or part of a year, exceeding five years, and not exceeding six years	2 3
And for every year, or part of a year, beyond six years . .	1 6
—B. O. 10th Dec., 1836.	

AT THE OUTPORTS.

	per week.
	s. d.
For every hogshead	0 1½
<i>To commence at the expiration of 18 months from the date of warehousing the same. — 29 Geo. 3, cap. 68, s. 53, and 33 Geo. 3, cap. 57, s. 1.—T. O. 19th March, 1830.</i>	
<i>If remaining in the warehouse beyond 14 days after reweighing each package</i>	<i>0 6</i>
—29 Geo. 3, cap. 68, s. 56.	

BRITISH MANUFACTURED GOODS ALLOWED
TO BE SHIPPED AS STORES,
ON BOUNTY OR DRAWBACK.

[B. M. 23rd Nov., 1832.—G. O. $\frac{105}{1848}$ and $\frac{65}{1849}$.]

SOAP⁽¹⁾.—Half an ounce per day for each person on board.

SPIRITS⁽²⁾.—British, Irish, and Scotch, may be shipped as stores, under the same regulations as British Plantation Rum, one gill per day for each person.

SUGAR.—British refined, three ounces per day for the master, each mate, and each cabin passenger.

TOBACCO⁽³⁾.—British manufactured or foreign Segars, one quarter of an ounce per day per man.

For Table of Ships' Stores, showing the maximum quantities that may be shipped for any duration of voyage. See pp. 198 and 199.

(¹) All soap shipped as stores shall be entered and the drawback claimed and paid under the laws and regulations for shipping soap as merchandise to foreign parts, and shall be subject to such regulations of the Customs as goods allowed to be shipped as stores duty free, are subject.—3 Wm. 1V. cap. 16, s. 4.

(²) British, Scotch, or Irish spirits, mixed with foreign rum or spirits, or colonial spirits in bond, may be shipped as stores, but such spirits shall be deemed foreign, and are to be shipped in the same proportion as foreign spirits.—B. O. 5th Jan., 1839.

The Board allow one-fifth of the quantity permitted by G. O. $\frac{18}{1849}$ to be shipped on board of Temperance ships, when required for medicinal purposes.—B. O. 27th July, 1849.

(³) Masters of vessels engaged in foreign voyages generally are allowed the option of shipping of British manufactured or unmanufactured, negro-head or cavendish and roll-tobacco, on board transports for the use of troops; half an ounce per day per man.—B. O. 6th March, 19th July, 1833, and 7th Sept., 1838.

Unconsumed stock of tobacco injured by the voyage may be delivered for re-manufacture, upon a bond being entered into by the parties to return the tobacco into the warehouse within a limited period, for subsequent re-shipment as stores.—T. O. 6th Sept., 1833.

FOREIGN GOODS

ALLOWED TO BE SHIPPED AS STORES FROM THE BONDED WAREHOUSE.

B. M. 23rd November, 1832.

Coffee, kiln-dried, roasted or ground⁽¹⁾, } per day for each
 or Cocoa 1 ounce } person on board.
 Tea $\frac{1}{4}$ ounce }
 Fruits, dried⁽²⁾.—2 lbs. per week for each person on board.
 Rice.—2 lbs. per week for each person on board.
 Segars⁽³⁾.—Foreign Segars, one quarter of an ounce per day
 for the master, each mate, and each cabin passenger.
 Spirits.—Viz., Brandy⁽⁴⁾, Geneva, Rum⁽⁵⁾ (British Planta-
 tion), one gill per day for each person.
 Sugar, raw, and equal to White Clayed; and Molasses, toge-
 ther or separate, two ounces per day for each person.

(1) G. O. 1838.

(2) Plums, commonly called French plums, and prunellos may be shipped direct from the warehouse, free of duty, for the stores of vessels outward bound.—B. O. 15th August, 1834.

(3) The entire quantity of foreign segars is to be shipped in one package.—B. O. 23rd Nov., 1832.

(4) Brandy may be shipped for medicinal purposes, on board vessels sailing on temperance principles, in the proportion of one-fifth of the total quantity of brandy and other spirits allowable; and such brandy may be shipped in stone jars, if the whole quantity be in one package.—G. O. 12th April, 1844, and B. O. 27th July, 1849.

Spirits bottled in the warehouse may be shipped as stores, in packages containing one dozen bottles or upwards.—G. O. 1843.

(5) British Plantation rum should be in the proportion of one-half of the whole quantity of spirits shipped, but no objection exists to one-half or the whole quantity of spirits allowed to be shipped as stores, being either British Plantation rum or British spirits bonded with the Excise, at the option of the parties.—G. O. 31st July, 1838.

Wine ⁽¹⁾.—One quart per day for the master, each mate, and each cabin passenger.

Butter, Cheese, and Hams.—A quarter of a pound of each per day for each person on board.—T. O. 25th Nov., 1842.

Tongues.—Oxen—pickled or dried, in the like quantities and in lieu of Hams.—B. O. 2nd April, 1844.

Cocoa Paste.—The growth and manufacture of a British Possession may be shipped as stores, free of duty.—G. O. 1843.

Cane Juice or Syrup.—In substitution for Sugar and Molasses, in such proportions as may be deemed necessary, the total quantity, however, is not to exceed the rate of 2 ounces per day for each person, or 3 ounces per day for each person on board vessels sailing under Temperance principles.—T. O. 6th Aug., and G. O. 1845.

Vinegar, foreign, may be shipped from the bonded warehouses as stores.—G. O. 1845.

For Table of Ships' Stores, showing the maximum quantities that may be shipped for any duration of voyage. See pp. 198 and 199.

(1) Wine bottled in the bonded warehouses for exportation may be shipped as stores in packages containing not less than one dozen reputed quart, or two dozen reputed pint bottles.—B. M. 10th April, 1834.

Duty paid wine may be shipped as stores for drawback, under the usual regulations, in not less than three dozen reputed quart bottles in each case.—T. O. 13th February, 1836.

Wine may be shipped instead of spirits, or a proportion of each description, free of duty, one pint of the former being deemed equivalent to half-a-pint of the latter, but the quality of the wine is to be left to the discretion of the parties.—G. O. 21st Aug., 1833.

A TABLE OF THE RATES
TO BE
CHARGED FOR RENT UPON GOODS
WAREHOUSED IN THE
CROWN'S PREMISES IN IRELAND⁽¹⁾.

List of Goods.	Rent per Week.	
	<i>s.</i>	<i>d.</i>
Almonds, per barrel	0	1 each
— per bale under 4 cwt.	0	1½ each
— per box	0	0½ each
Anchovies, per barrel	0	4 per score
— per keg	0	4 per score
Apples, per barrel	0	0½ each
Biscuits in bags, about 1 cwt.	0	0½ per bag
Baggage, Passengers', per package	0	1 each
Barley, Pearl, barrel or keg	0	0½ each
Bottles, empty, per hamper	0	1 each
Books, per box	0	1½ each
— per pack or chest	0	2 each
Cheese, Parmesan, tub or case	0	1 each
— loose	0	4 per ton
Capers, per barrel	0	0½ each
Cantharides, per case under 4 cwt.	0	2 each
Currants, per butt	0	3 each
— per pipe	0	2 each
— per carotel	0	1½ each
— per barrel	0	1 each
Coffee and Cocoa	0	8 per ton
Cocoa Shell	0	6 per ton
Candles, per case	0	1 each
Earthenware, per case or crate	0	1½ each
Figs, drum	1	0 per 100
— ½ and ¼ drums	0	6 per 100
— frails	1	0 per 100
Flour	0	2¼ per ton
Ginger, per bag	1	3 per 100
Grapes, per cask or jar	2	0 per 100
Hats, Leghorn, per case or tub	0	1½ each
Hops, per bag	0	1½ each

⁽¹⁾ As revised and approved by B. O. 15th Aug., 1846.

List of Goods.	Rent per Week.		
	<i>s.</i>	<i>d.</i>	
Hops, per pocket	0	1	each
Herrings, per barrel	2	0	per 100
Iron	0	1	per ton
Isinglass	0	4	per ton
Lead	0	1	per ton
Liquorice, per case or barrel	0	1	each
—— Root, per bale, under 2 cwt.	0	1	each
Leather, per bale	0	1	each
Mats, per bundle, 10 mats	0	4	per 100 bls.
Molasses, per puncheon	0	2	each
Nutmegs, per cask	0	1	each
Nuts, per bag	1	6	per 100
Oil, per half-chest	0	3	per score
—— per common jar	0	2	each
—— per half-jar	0	1½	each
—— Olive, in casks	0	4	per tun
—— Seed, in casks	0	4	per tun
—— Palm	0	3	per tun
Onions, per bushel or basket	0	0½	each
Oranges and Lemons, per chest	0	1	each
—— per box	0	0½	each
Olives, per keg, about 4 gallons	0	0¼	each
Paper, per bale or chest	0	1	each
Prunes and French Plums, per cask,			
5 to 7 cwt.	0	1½	each
—— 2 to 3 cwt.	0	1	each
—— per chest, about 1 cwt.	2	0	per 100
—— per half-chest	1	2	per 100
—— per quarter-chest	1	0	per 100
—— per chest, containing Cartoons	0	1	each
Plums, Portugal, in boxes about 3 lbs.			
each	0	4	per 100
Pill Boxes, per vat	0	4	each
Pimento, per bag	2	0	per 100
Pepper, per bag	0	0½	each
Peas, per tierce	0	1	each
—— per bag, 4 bushels	0	0½	each
Rice, per tierce or barrel	0	1	each
—— per bag	2	0	per 100
Raisins, per barrel	0	1	each
—— per half-barrel	0	0½	each
—— Denia and Valentia boxes	2	0	per 100
—— half and quarter-boxes	1	0	per 100
—— <i>frails and baskets</i>	1	0	per 100

List of Goods.	Rent per Week.	
	s.	d.
Raisins, Malaga boxes	1	0 per 100
— half and quarter-boxes	0	6 per 100
— frails and baskets	1	0 per 100
Slate Pencils, per case or cask	0	1 each
Steel	0	2 per ton
Silk, per bale	0	2 each
Soap, per case, under 2 cwt.	0	1 each
Shot	0	2 per ton
Seeds, Onion and Canary, per bag, under 2 cwt.	0	0½ each
— Clover, per bag or cask	0	0½ each
Sugar, per hogshead	0	2 each
— per tierce	0	1½ each
— per barrel	0	1 each
— per box ⁽¹⁾	0	1 each
— per bag	2	6 per 100
Tallow, Russia	0	1 per ton
Toys, per vat, large	0	4 each
— chests, large	0	3 each
— „ small	0	2 each
Tea, per chest, not ex. 130 lbs. weight ⁽²⁾	0	0½ each
— exceeding 130 lbs.	0	1 each
Vermicelli, per case, under 1 cwt.	0	1 each
— under 56 lbs.	0	0½ each
— under 28 lbs.	0	0½ each
Vinegar, per pipe	0	2 each
— per hogshead and tierce	0	1 each
Wine and spirits, butt, pipe or puncheon	0	3 each
— per hogshead	0	1½ each
— per quarter-cask	0	1 each
— in cases ⁽³⁾	0	1 per case
Square Timber	0	0½ per load
Deals	0	2 per 120
Pipe Staves	0	9 per 1200
Hogshead, ditto	0	6 per 1200
Barrel, W. I. and Hogsheads, ditto	0	4 per 1200
Lathwood	0	3 per fathom

Other goods not enumerated, of the like weight or bulk, to be charged in proportion to these rates. The rent upon goods housed to commence from the day of the ship or vessel beginning to discharge; twenty-five per cent. to be deducted from the rent for all time exceeding 52 weeks.

⁽¹⁾ B. O. to Cork, 17th Aug., 1848.

⁽²⁾ B. O. to Cork, 5th Jan., 1847.

⁽³⁾ B. O. to Cork, 9th May, 1848.

LIST No. 1.

A LIST of Countries and Divisions of Countries, as they are to be distinguished in the Returns made to the Inspector General of Imports and Exports, and the Registrar General of Shipping.

Russia, viz.:—

Northern Ports.

Ports within the Black Sea.

Sweden.

Norway.

Denmark, viz.:—

Denmark Proper & Duchies
of Slesvig and Holstein.

Iceland and Faroer Islands.

Prussia.

Mecklenburg Schwerin.

Hanover.

Oldenburg and Kniphausen.

Hanseatic Towns.

Heligoland.

Holland.

Belgium.

The Channel Islands⁽¹⁾.

France, including Corsica.

Portugal, viz.:—

Portugal Proper.

Madeira.

The Azores or Western Isles.

Spain, viz.:—

Continental Spain and the
Balearic Islands.

The Canary Islands.

Gibraltar.

Italy, with the adjacent Coast of the Adriatic, and the Islands, viz.:—

Sardinian Territories.

Papal Territories.

Duchy of Lucca.

Naples and Sicily.

Duchy of Tuscany.

Austrian Territories.

Malta and Gozo.

The Ionian Islands.

Kingdom of Greece, including both the Continental Territory and the Islands.

Turkish Dominions, exclusive of Wallachia, Moldavia, Syria, Palestine and Egypt.

Wallachia and Moldavia.

Syria and Palestine.

Egypt, Ports on the Mediterranean.

(1) Goods the produce and manufacture of these Islands, are to be distinguished from foreign articles in the Returns of Imports.

*Tripoli.**Tunis.**Algeria.**Morocco.**French Possessions in Senegambia.**British Possessions on the River Gambia.**Sierra Leone.**British Possessions on the Gold Coast.**Fernando Po.**Western Coast of Africa, not particularly designated⁽¹⁾.**Colonial Territory of the Cape of Good Hope.**Eastern Coast of Africa, from the Colonial Territory of the Cape of Good Hope to the Straits of Bab-el-Mandeb.**African Ports on the Red Sea.**Cape Verde Islands.**Ascension.**St. Helena.**Madagascar.**Bourbon.**Mauritius.**Arabia, exclusive of Aden.**Aden.**Persia.**Continental India⁽²⁾, with the contiguous Islands, viz.:—*British Territories⁽³⁾, exclusive
of Singapore and Ceylon.

Singapore.

Ceylon.

French Possessions.

Dutch Possessions.

Portuguese Possessions.

The Birman Empire.

Siam.

Camboja, Cochin China, and
Tonquin.*Islands of the Indian Seas lying to the Westward of the 150th degree
of East Longitude, and to the Northward of the 10th degree of
South Latitude, viz.:—*

Sumatra.

Java.

Philippine Islands.

Other Islands, distinguishing
each.*China, exclusive of Hong Kong.**Hong Kong.**Japanese Islands.**Russian Dominions in Eastern Siberia.**British Settlements in Australia⁽⁴⁾, viz.:—*

West Australia.

South Australia.

New South Wales.

Victoria.

Van Diemen's Land.

New Zealand.

(¹) Comprising all Ports not belonging to any of the divisions enumerated above, in the range between Morocco and the Colonial Territory of the Cape of Good Hope.

(²) Under this general head are comprised all the Countries lying between Persia and China.

(³) Comprehending the Territories of Native States under British Protection or control.

(⁴) Any other Colonies that may hereafter be established in Australia must be distinguished.

*South Sea Islands, distinguishing each groupe.**British North America, viz.:—*

Settlements of the Hudson's
Bay Company.
Newfoundland and Coast of
Labrador.

Canada.
New Brunswick.
Prince Edward Island.
Nova Scotia and Cape Breton.

British West India Islands, viz.:—

Antigua.
Barbadoes.
Dominica.
Grenada.
Jamaica.
Montserrat.
Nevis.
St. Christopher or St. Kitt's.

St. Lucia.
St. Vincent.
Tobago.
Tortola.
Trinidad.
Bahamas.
Bermudas.

British Guiana, viz.:—

Demerara.

Berbice.

*Honduras—British Settlements.**Foreign West India Islands, viz.:—*

Cuba. } Spanish.
Porto Rico. }
Guadaloupe. }
Marie-galante. }
Martinique. } French.
St. Martin (north }
part). }

St. Martin (south part). }
St. Eustatius. } Dutch.
Saba. }
Curaçoa. }
St. Bartholomew. } Swedish.
St. Croix. }
St. Thomas. } Danish.
St. John. }

French Guiana.

Dutch Guiana.

Hayti.

United States of America.

Mexico.

Central America.

New Granada.

Venezuela.

Ecuador.

Brazil.

Oriental Republic of the Uruguay.

Buenos Ayres, or Argentine Republic.

Chili.

Bolivia.

Peru.

Patagonia,—Ports on the Pacific Ocean.

Ports on the Atlantic Ocean.

The Falkland Islands.

Russian Settlements on the North West Coast of America.

Greenland and Davis's Straits.

Southern Whale Fishery.

LIST No. 2.

AN ALPHABETICAL LIST of Ports or Places of Shipment comprehended in the Several Countries and Divisions of Countries specified in List No. 1.

N.B. In Cases where there are Two or more Ports of the same Name, it is necessary that the Country, as well as the Port, should be specified in the Ship's Report or Clearance, and also on the Bills of Entry.

PORTS.	COUNTRIES TO WHICH BELONGING.
Aalbek (<i>Jutland</i>)	Denmark
Aalborg (<i>Jutland</i>)	"
Aalesund	Norway
Aarhuus (<i>Jutland</i>)	Denmark
Aaroesund	"
Aasgaardstrand	Norway
Abbeftort	"
Abbeville (<i>Somme</i>)	France
Abersiel	Oldenburg
Abo	Russia—Northern Ports
Abrevrach (<i>Finisterre</i>)	France
Abusheher, or Bushire	Persia
Acajutla (<i>Salvador, Pacific</i>)	Central America
Acapulco (<i>Pacific</i>)	Mexico
Accummersiel	Hanover
Acheen	Sumatra
Accra, British	{ Africa—British Possessions on the Gold Coast
———Dutch and Danish	{ Western Coast of Africa, not par- ticularly designated
Acrata, or Akrata (<i>Gulf of Lepanto</i>)	{ Greece
Acre, or Akka	Syria
Acul	Hayti
Adalia (<i>Asia Minor</i>)	Turkish Dominions
Adana (<i>Asia Minor</i>)	"
Addah, or Atakkoo	{ Western Coast of Africa, not par- ticularly designated
Adelaide	South Australia
Aden (<i>Port</i>)	Aden
Adicora	Venezuela
Adlersborg (<i>Holstein Canal</i>)	Denmark
Adra (<i>Mediterranean</i>)	Spain

PORTS.	COUNTRIES TO WHICH BELONGING.
Adramyti, or Ydramit (<i>Asia Minor</i>)	Turkish Dominions
Adrianople (<i>Europe</i>)	"
Ædipso, or Dipso (<i>Island of Negropont</i>)	Greece
Aegelstawick	Sweden
Ægina, or Engia—Island	Greece
Aeróeskjóbing (<i>Island of Ærøe—Little Belt</i>)	Denmark
Afrikeah, or Mahadia	Tunis
Agadir, or Santa Cruz	Morocco
Agay (<i>Var—Mediterranean</i>)	France
Agde (<i>Herault—Mediterranean</i>)	"
Agger (<i>Jutland</i>)	Denmark
Aggerhuus	Norway
Agnontas	Greece
Agon (<i>Manche</i>)	France
Agosta, or Augusta (<i>Sicily</i>)	Italy—Naples and Sicily
Agrielea	Greece
Aguilas (<i>Mediterranean</i>)	Spain
Ahus	Sweden
Aignerote	Venezuela
Aigues Mortes (<i>Gard—Mediterranean</i>)	France
Aiguillon-L' (<i>Vendée</i>)	"
Aizier (<i>Eure</i>)	"
Aix—Ile d'	"
Ajaccio (<i>Corsica</i>)	"
Akaroa	New Zealand
Akerman	Russia—Ports within the Black Sea
Akhmetschet	"
Akkar	Syria
Aktiar, or Sevastopol (<i>Crimea</i>)	Russia—Ports within the Black Sea
Akyab (<i>Aracan</i>)	Continental India—British Territories
Aland—Islands of	Russia—Northern Ports
Alassio, or Arraci	Italy—Sardinian Territories
Alatzata, or Latzata (<i>Asia Minor</i>)	Turkish Dominions
Alaya (<i>Asia Minor</i>)	"
Albreda (<i>on the Gambia</i>)	French Possessions in Senegambia
Albufeira	Portugal Proper
Alcantara	Brazil
Alckmaer, or Alkmaar	Holland
Alderney—Island	Channel Islands
Aldersborg	Denmark
Alegrana	Greece
Alegranza—Island	Canary Islands
Alegre—Porto	Brazil
Aleppo	Syria
Aleria (<i>Corsica</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Alexandretta (<i>Port of Aleppo</i>)	Syria
Alexandria	Egypt
Alexandria (<i>Maryland</i>)	United States of America
Algajola (<i>Corsica</i>)	France
Algesiras (<i>Mediterranean</i>)	Spain
Algheri (<i>Island of Sardinia</i>)	Italy—Sardinian Territories
Algiers	Algeria
Algoa Bay	Cape of Good Hope
Alguada	{ Continental India—Portuguese Possessions
Alicant (<i>Mediterranean</i>)	Spain
Alicata, or Licata (<i>Sicily</i>)	Italy—Naples and Sicily
Alippce (<i>Travancore</i>)	{ Continental India—British Territories and Native States
Aliveri	Greece
Al-Kalah, or La Calle	Algeria
Alligator Pond	{ British West India Islands, viz., Jamaica
Allinge	Denmark
Almeria (<i>Mediterranean</i>)	Spain
Almazarron (<i>Mediterranean</i>)	"
Almissa	Italy—Austrian Territories
Almuneçar (<i>Mediterranean</i>)	Spain
Almyros	Greece
Alphios (<i>Gulf of Arkadia</i>)	"
Alsen—Island (<i>Slesvig</i>)	Denmark
Altea (<i>Mediterranean</i>)	Spain
Altenbrück, or Altenbraüch	Hanover
Altengaard, or Alten	Norway
Althagen, or Alhagen	Mecklenburg
Altona, or Altena (<i>on the Elbe</i>)	Denmark
Alvarado, or Albarado (<i>Atlantic</i>)	Mexico
Amaliupolis	Greece
Amantea (<i>Naples</i>)	Italy—Naples and Sicily
Amapero (<i>Europe—Black Sea</i>)	Turkish Dominions
Amasreh or Amaserah (<i>Asia—Black Sea</i>)	{ "
Ambiers (<i>Var—Mediterranean</i>)	France
Ambleteuse (<i>Pas de Calais</i>)	"
Ambon (<i>Morbihan</i>)	"
Amboy—Perth	United States of America
Amboyna—Island and Port (<i>Dutch</i>)	{ Islands of Indian Seas, viz., Amboyna
Ambriz	{ Western Coast of Africa, not particularly designated
Ameland—Island	Holland
Amelia—Island (<i>Florida</i>)	United States of America
Amersfoort	Holland
Amherst	{ Continental India—British Territories

PORTS.	COUNTRIES TO WHICH BELONGING.
Amorgo, or Amorgos—Island .	Greece
Amoy (<i>Hea-mun</i>)	China
Ampannan	Islands of Indian Seas, viz., Lombok
Amphissa, or Salona	Greece
Amposta (<i>Mediterranean</i>) .	Spain
Ampurias (<i>Mediterranean</i>). .	"
Amrumöe—Island (<i>Slesvig</i>) .	Denmark
Amsterdam	Holland
Anamaboe	{ Africa—British Possessions on the Gold Coast
Anapa	Russia—Ports within the Black Sea
Anaphi—Island	Greece
Anatoliko or Anatolikos (<i>Bay of Misulongi</i>)	{ "
Anclam	Prussia
Ancon	Peru
Ancona	Italy—Papal Territories
Andrea (<i>Naples</i>)	Italy—Naples and Sicily
Andro, or Andros—Island .	Greece
Angassey	{ Continental India—British Terri- tories
Anger (<i>Straits of Sunda</i>) . .	Islands of Indian Seas, viz., Java
Angola—Coast of (<i>Portuguese</i>)	{ Western Coast of Africa, not par- ticularly designated
Angostura	Venezuela
Angra (<i>Island of Terceira</i>). .	Azores
Angra (<i>Province Rio Janeiro</i>). .	Brazil
Angra Pequena	{ Western Coast of Africa, not par- ticularly designated
Anguilla—Island (<i>Sub-Port of St. Christopher</i>)	{ British West India Islands, viz., St. Christopher
Anhalt, or Anholdt—Island .	Denmark
Anjengo—(<i>Travancore</i>) . . .	{ Continental India—British Terri- tories and Native States
Anjenweel	{ Continental India—British Terri- tories
Annapolis	Nova Scotia
Annapolis (<i>Maryland</i>) . . .	United States of America
Anneborg	Denmark
Annobon—Island (<i>Portuguese</i>)	{ Western Coast of Africa, not par- ticularly designated
Annotto Bay	{ British West India Islands, viz., Jamaica
Antakia, or Antioch	Syria
Antibes (<i>Var—Mediterranean</i>) .	France
Anticyra, or Aspropiti (<i>Gulf of Lepanto</i>)	{ Greece
Antigonish	Nova Scotia
Antigua—Island	{ British West India Islands, viz., Antigua

PORTS.	COUNTRIES TO WHICH BELONGING.
Antiparos—Island	Greece
Antirrion	"
Antivari (<i>Albania</i>)	Turkish Dominions
Antonio Lizardo, St.—Island { (<i>Atlantic</i>)	Mexico
Antwerp	Belgium
Anybyssos	Greece
Apalachicola	United States of America
Apenrade (<i>Slesvig</i>)	Denmark
Apiranthos	Greece
Appingdam	Holland
Aquadilla	{ Foreign West India Islands, viz., Porto Rico
Aquin	Hayti
Aracan River (<i>Akyab</i>)	{ Continental India—British Terri- tories
Aracaty	Brazil
Arauco	Chili
Arceau-L' (<i>Charente Inf.</i>)	France
Archangel	Russia—Northern Ports
———— New, (<i>Island of Sitka</i>)	Russian Settlements in America
Arecife (<i>Island of Lanzarote</i>)	Canary Islands
Arecivo, or Arecibo	{ Foreign West Indies, viz., Porto Rico
Arendal	Norway
Arenkio (<i>Asia Minor</i>)	Turkish Dominions
Arens (or Arenis) de Mar (<i>Me- diterranean</i>)	{ Spain
Arensberg (<i>Isle of Oesel</i>)	Russia—Northern Ports
Arequipao	Peru
Ares (<i>Gironde</i>)	France
Argenton (<i>Finisterre</i>)	"
Argintera—Island	Greece
Argos—See <i>Napoli di Romania</i>	
Argostoli (<i>Island of Cephalonia</i>)	Ionian Islands
Argyle	Nova Scotia
Arica (<i>The Port of the City of { Tacna</i>)	Peru
Aripo	Ceylon
Arischat (<i>Cape Breton</i>)	Nova Scotia, &c.
Arish, or El Arish	Morocco
Arkadia, or Cyparissia	Greece
Arles (<i>Bouches du Rhone—Me- diterranean</i>)	{ France
Armegon (<i>Carnatic</i>)	{ Continental India—British Terri- tories
Arnis	Denmark
Arnemuiden (<i>Walcheren</i>)	Holland
Arraci, or Alassio	Italy—Sardinian Territories
Ars-En-Ré (<i>Charente Inf.</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Artaki (<i>Sea of Marmara—Asia</i>)	Turkish Dominions
Arz—Ile d' (<i>Morbihan</i>)	France
Arzaw, or Arzew	Algeria
As	Sweden
Asaæ (<i>Denmark Proper</i>)	Denmark
Asahan	{ Islands of Indian Seas, viz., Sumatra
Ascalon	Syria and Palestine
Ascension—Island	Ascension
Aschendorf	Hanover
Ascoli—Porto d'	Italy—Papal Territories
Assel	Hanover
Assens (<i>Island of Funen</i>)	Denmark
Astro, or Astros (<i>Gulf of Nauplia</i>)	Greece
Atacames, or Tacames	Ecuador
Atalante, or Talanti—Island { (<i>Channel of Talanti</i>)	Greece
Atchera	{ Continental India—British Terri- tories
Atheneon	Greece
Athens	"
Avatschka (<i>Kamtschatka</i>)	{ Russian Dominions in Eastern Siberia
Aveiro	Portugal Proper
Avenoe	Sweden
Aviles (<i>Bay of Biscay</i>)	Spain
Avlona (<i>Albania</i>)	Turkish Dominions
Avola, or Aula (<i>Sicily</i>)	Italy—Naples and Sicily
Auckland	New Zealand
Auckland Islands	{ South Sea Islands, viz., Auckland Islands (Station of the Southern Whale Fishery Company)
Audierne (<i>Finisterre</i>)	France
Audemer—Pont (<i>Eure</i>)	"
Audenge (<i>Gironde</i>),	"
Audernos (<i>ditto</i>)	"
Augusta, or Agosta (<i>Sicily</i>) . . .	Italy—Naples and Sicily
Augusta—Port	West Australia
Augusta	United States of America
Augustenborg (<i>Slesvig</i>)	Denmark
Auray (<i>Morbihan</i>)	France
Aux Cayes	Hayti
Awey	{ Western Coast of Africa, not par- ticularly designated
Axim (<i>Dutch</i>)	"
Ayamonte (<i>Atlantic</i>)	Spain
Azamor	Morocco
Azoff	{ Russia—Ports within the Black Sea

PORTS.	COUNTRIES TO WHICH BELONGING.
Baagoe (<i>Falster</i>)	Denmark
Baba (<i>Asia—Black Sea</i>)	Turkish Dominions
Bacalar (<i>Yucatan—Bay of Honduras</i>)	Mexico
Backbay	Ceylon
Badagry	Western Coast of Africa, not particularly designated
Badalona (<i>Mediterranean</i>)	Spain
Bagnara (<i>Naples</i>)	Italy—Naples and Sicily
Bahamas—Islands	British West India Islands, viz., Bahamas
Bahia, or St. Salvador	Brazil
Bahia Honda	Foreign West India Islands, viz., Cuba
Bahreen, or Aval — Islands (<i>under the dominion of the Imaum of Muscat</i>)	Persia
Bains	Syria and Palestine
Bail Port (<i>Mancho</i>)	France
Baisse-la (<i>Charente Inf.</i>)	"
Baku (<i>Europe—Black Sea</i>)	Turkish Dominions
Balaklava (<i>Crimea</i>)	Russia—Ports within the Black Sea
Balasore	Continental India—British Territories
Bali—Island	Islands of Indian Seas, viz., Bali
Bali Badung—Port	"
Ballepitty Modero	Ceylon
Ballum (<i>Slesvig</i>)	Denmark
Bally—Port	Islands of Indian Seas, viz., Lombok
Baltic Port	Russia—Northern Ports
Baltimore	United States of America
Bancoot—Island	Continental India—British Territories
Banda—Islands (<i>Dutch</i>)	Islands of Indian Seas, viz., Banda
Bandholm (<i>Shipping place for Mariboe</i>)	Denmark
Bandaras Bay (<i>Pacific</i>)	Mexico
Bando	New Granada
Bandol Var—(<i>Mediterranean</i>)	France
Bangor	United States of America
Benjarmasin (<i>Dutch</i>)	Islands of Indian Seas, viz., Borneo
Banka—Island	Islands of Indian Seas, viz., Banka
Bankok, or Bang-kok	Continental India—Siam
Baracoa	Foreign West India Islands, viz., Cuba
Barakra	Sweden

PORTS.	COUNTRIES TO WHICH BELONGING.
Barbadoes—Island	{ British West India Islands, viz., Barbadoes
Barbaryn	Ceylon
Barcaggio (<i>Corsica</i>)	France
Barcarés-de St.-Laurent (<i>Pyré- nées Orient—Mediterranean</i>) {	"
Barcelona (<i>Mediterranean</i>).	Spain
Barcelona	Venezuela
Barco Quebrado (<i>Costa Rica— Pacific</i>)	{ Central America
Barfleur (<i>Manche</i>)	France
Bari (<i>Naples</i>)	Italy—Naples and Sicily
Baribombi	Greece
Barletta (<i>Naples</i>)	Italy—Naples and Sicily
Barlt (<i>Holstein</i>)	Denmark
Barnstaple	United States of America
Barquero (<i>Bay of Biscay</i>)	Spain
Barques-les (<i>Charente Inf.</i>)	France
Barracoe	{ Western Coast of Africa, not par- ticularly designated
Barranquilla	Chili
Barre de Mont (<i>Vendée</i>)	France
Barret (<i>Jutland</i>)	Denmark
Barrington	Nova Scotia
Barahaga	Sweden
Barth	Prussia
Basiladi, or Basiladhion (<i>Mim- longi</i>)	{ Greece
Basque—Island	Canada
Bassam, Grand	{ Western Coast of Africa, not par- ticularly designated
Bassano	Italy—Austrian Territories
Bassein (<i>in the Concan</i>)	{ Continental India—British Terri- tories
Bassien, or Persaim	" —Birman Empire
Basse Indre (<i>Loire Inf.</i>)	France
Basseterre	{ British West India Islands, viz., St. Christopher
Basseterre	{ Foreign West India Islands, viz., Guadaloupe
Bästad	Sweden
Bastia (<i>Corsica</i>)	France
Batavia	Islands of Indian Seas, viz., Java
Batchuan—Island	{ " viz., Bat- chian
Bate Island and Harbour (<i>in Gujerat</i>)	{ Continental India—British Terri- tories and Native States
Bath	United States of America
Bathurst (<i>Island of St. Mary's</i>) {	British Possessions on the River Gambia

PORTS.	COUNTRIES TO WHICH BELONGING.
Bathurst	New Brunswick
Baticaloa	Ceylon
Batou Bhara	{ Islands of Indian Seas, viz., Sumatra
Batoum (<i>Asia—Black Sea</i>)	Turkish Dominions
Batz, or Bas—Isle (<i>Finisterre</i>)	France
Bay of Islands	New Zealand
Baypoor (<i>Province of Malabar</i>)	{ Continental India—British Terri- tories
Bayonne (<i>Basses Pyrénées</i>)	France
Beaufort (<i>North Carolina</i>)	United States of America
Beaufort (<i>South Carolina</i>)	"
Beaufort—Port	Cape of Good Hope
Beauvoir (<i>Vendée</i>)	France
Bedique	Prince Edward Island
Beirut	Syria and Palestine
Beit-el-fakih	Arabia
Bejerin	Norway
Belfast	United States of America
Belize	Honduras—British Settlements
Belle Isle (<i>Morbihan</i>)	France
Bellecroix (<i>Morbihan</i>)	"
Belligam	Ceylon
Belvidere (<i>Naples</i>)	Italy—Naples and Sicily
Bencoolen	{ Islands of Indian Seas, viz., Sumatra
Bengazy	Tripoli
Benguela (<i>Portuguese</i>)	{ Western Coast of Africa, not per- ticularly designated
Benicarlo (<i>Mediterranean</i>)	Spain
Benidorme (<i>ditto</i>)	"
Bénodet (<i>Finisterre</i>)	France
Bensersiel	Hanover
Berbice—Colony of	British Guiana, viz., Berbice
Berck (<i>Pas de Calais</i>)	France
Berdiansk	Russia—Ports within the Black Sea
Bergen	Holland
Bergen—North	Norway
Bermeo (<i>Bay of Biscay</i>)	Spain
Bermudas—Islands	{ British West India Islands, viz., Bermudas
Bernardière-la Charente Inf.)	France
Berre (<i>Bouches du Rhône</i>)	"
Beveland—Islands	Holland
Beverley	United States of America
Beverwyk	Holland
Beydensfleth	Denmark
Bhownuggur, or Bownaghur (<i>Gujerat</i>)	{ Continental India—British Terri- tories and Native States
Biarritz (<i>Basses Pyrénées</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Bidart (<i>Basses Pyrénées</i>) . . .	France
Bielenberg (<i>on the Elbe</i>) . . .	Denmark
Biervliet	Belgium
Bilawal—Port of (<i>belonging to a Native State</i>)	Continental India—British Territories and Native States
Bilbao, or Bilboa (<i>Bay of Biscay</i>)	Spain
Billeton—Island	Islands of Indian Seas, viz., Billeton
Billiers (<i>Morbihan</i>)	France
Bimbria	Western Coast of Africa, not particularly designated
Bimlipatam	Continental India—British Territories
Binaros, or Vinaros (<i>Mediterranean</i>)	Spain
Binic (<i>Côtes du Nord</i>)	France
Bintang—Island	Islands of Indian Seas, viz., Bintang
Biorko	Russia—Northern Ports
Bisceglia (<i>Naples</i>)	Italy—Naples and Sicily
Bisserup	Denmark
Bitrinizza (<i>Gulf of Lepanto</i>)	Greece
Bizerta, or Benzart	Tunis
Bjertra	Sweden
Bjorneborg	Russia—Northern Ports
Blaavand (<i>Jutland</i>)	Denmark
Black River	British West India Islands, viz., Jamaica
Blakeley	United States of America
Blanche—River	Canada
Blanes (<i>Mediterranean</i>)	Spain
Blankenberg	Belgium
Blankenese (<i>on the Elbe</i>)	Denmark
Blaye (<i>Gironde</i>)	France
Blewfields (<i>Mosquito Territory</i>)	Central America
Blidstrup (<i>Zealand</i>)	Denmark
Blokhuus	"
Blokzyl	Holland
Blumenthal	Hanover
Boca del Toro (<i>Coast of New Granada, but in possession of the King of the Mosquito Territory</i>)	Central America
Boca San Juan—See San Juan de Nicaragua.	
Boda	Sweden
Bodega (<i>California</i>)	United States of America
Bodøe	Norway
Bodrun, or Boodroom (<i>Asia Minor</i>)	Turkish Dominions
Bogense (<i>Funen</i>)	Denmark
Boldixum	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Bolivar—Ciudad, or City	Venezuela
Boller	Denmark
Bololo	{ Western Coast of Africa, not particularly designated
Bombay	{ Continental India—British Territories
Bominy	"
Bôna	Algeria
Bonanza (<i>Atlantic</i>)	Spain
Bonaventure	Canada
Bonavista—Island	Cape Verde Islands
Bonaïel, or Bungsïel (<i>Shipping Port of Bredsted</i>)	{ Denmark
Bonifacio (<i>Corsica</i>)	France
Bonny—River	{ Western Coast of Africa, not particularly designated
Boodroom, or Bodrun (<i>Asia Minor</i>)	{ Turkish Dominions
Bootry—Fort (<i>Dutch</i>)	{ Western Coast of Africa, not particularly designated
Bordeaux (<i>on the Garonne—Gironde</i>)	France
Bordoe—Island	{ Denmark, viz., Iceland and Faroer Islands
Borgo	Russia—Northern Ports
Borkhum—Island (<i>off the Mouth of the Ems</i>)	{ Hanover
Borneo—Island	Islands of Indian Seas, viz., Borneo
Bornholm—Island	Denmark
Borrebye	Sweden
Borregaard	Norway
Borregaard (<i>Jutland</i>)	Denmark
Borrestad	Norway
Borriana (<i>Mediterranean</i>)	Spain
Borselen	Holland
Borstel	Hanover
Bosa	Italy—Sardinian Territories
Boch (<i>on the Elbe</i>)	Denmark
Boston	United States of America
Botea	Sweden
Bouc—Port de (<i>Bouches du Rhone</i>)	France
Boucau (<i>Gironde</i>)	"
Bouille-la (<i>Seine Inf.</i>)	"
Bouin—Island (<i>Vendée</i>)	"
Boujeiah, or Bougie	Algeria
Boulogne (<i>Pas de Calais</i>)	France
Bourbon—Island	Bourbon
Bourg (<i>Gironde</i>)	France
Bourgas, or Bourghaz (<i>Europe—Black Sea</i>)	{ Turkish Dominions

PORTS.	COUNTRIES TO WHICH BELONGING.
Bourgneuf (<i>Loire Inf.</i>)	France
Bouro, or Booro—Island	Islands of Indian Seas, viz., Bouru
Bourse Franc (<i>Charente Inf.</i>)	France
Bouthoreuma	Greece
Brahastadt	Russia—Northern Ports
Brahilow, or Ibrail (<i>Wallachia</i>)	Wallachia and Moldavia
Brake	Oldenburg
Brandel (<i>Charente Inf.</i>)	France
Brancaleone (<i>Naples</i>)	Italy—Naples and Sicily
Branca Nova (<i>ditto</i>)	"
Brande-la (<i>Charente Inf.</i>)	France
Brass River, or Rio Bento	{ Western Coast of Africa, not particularly designated
Bravo—Island	Cape Verde Islands
Braunsborg	Prussia
Bredsted—(<i>Slesvig</i>)	Denmark
Bréhat—Isle (<i>Côtes du Nord</i>)	France
Bremen	Hanseatic Towns
Bremerhafen	Hanover
Bremerlehe	"
Bremervorde	"
Breskens	Belgium
Brest (<i>Finisterre</i>)	France
Breton, Port (<i>Isle d'Yeu, Vendée</i>)	"
Brevig	Norway
Briars—Island	Nova Scotia
Bridgeport	United States of America
Bridgetown	"
Bridgetown	{ British West India Islands, viz., Barbadoes
Briel, or Brielle	Holland
Brigus	Newfoundland
Brindisi (<i>Naples</i>)	Italy—Naples and Sicily
Bristol	United States of America
Brochets-les (<i>Vender</i>)	France
Brockdorff (<i>on the Elbe</i>)	Denmark
Brouage (<i>Charente Inf.</i>)	France
Brouwershaven	Holland
Bruges	Belgium
Brunsbüttel (<i>on the Elbe</i>)	Denmark
Brunswick	United States of America
Brunschweig	Belgium
Brusq-le (<i>Bouches du Rhone—Mediterranean</i>)	{ France
Buccari	Italy—Austrian Territories
Buceo	Argentine Republic
Bucksport	United States of America
Budua (<i>Austrian Albania</i>)	Italy—Austrian Territories
Buctush	New Brunswick
Buena Ventura (<i>Pacific</i>)	New Granada

PORTS.	COUNTRIES TO WHICH BELONGING.
Buenos Ayres	{ Buenos Ayres, or Argentine Re- public
Bugé (<i>Charente Inf.</i>)	France
Bugia, or Boujeiah	Algeria
Bukhorest, or Buchorest (<i>Wal- lachia</i>)	Wallachia and Moldavia
Bulola (<i>Rio Grande</i>)	Western Coast of Africa, not par- ticularly designated
Bulsaur (<i>Gulf of Cambay</i>)	{ Continental India—British Terri- tories
Bunde	Hanover
Bungsiel, or Bonksiel	Denmark
Burela (<i>Bay of Biscay</i>)	Spain
Burg (<i>Island of Fehmern</i>)	Denmark
Burgo (<i>Atlantic</i>)	Spain
Burhaversiel	Oldenburg
Burin	Newfoundland
Burlington	United States of America
Bushire, or Abusheher	Persia
Bussorah, called also Balsora, Bussra, Bassora, and Basra, (<i>Asia, on the Persian Gulf</i>)	{ Turkish Dominions
Büsum (<i>Holstein</i>)	Denmark
Butrinto (<i>Albania</i>)	Turkish Dominions
Buttel	Denmark
Buxnaes	Norway
Buxtehude (<i>on the Elbe</i>)	Hanover
By (<i>Gironde</i>)	France
Byske	Sweden
Cabbanne-la (<i>Charente Inf.</i>)	France
Cabendo, or Cabinda	{ Western Coast of Africa, not par- ticularly designated
Cachao, or Ke-Cho (<i>Tonquin</i>)	Continental India—Camboja, &c.
Cacheo—River	{ Western Coast of Africa, not par- ticularly designated
Cadiz (<i>Atlantic</i>)	Spain
Caen (<i>Calvados</i>)	France
Cæsarea	Syria and Palestine
Caffa, or Theodosia	Russia—Ports within the Black Sea
Cagliari (<i>Island of Sardinia</i>)	Italy—Sardinian Territories
Cagnano (<i>Corsica</i>)	France
Caifa, or Kaifa	Syria and Palestine
Calabar, Old	{ Western Coast of Africa, not par- ticularly designated
—— New	”
Calais (<i>Pas de Calais</i>)	France
Calamakion	Greece
Calamata, or Kalamata (<i>Calame</i>)	”
Calcutta	{ Continental India—British Terri- tories

PORTS.	COUNTRIES TO WHICH BELONGING.
Calders (<i>Costa Rica—Pacific</i>)	Central America
Calders	Chili
Callaralia (<i>Europe—Sea of Marmara</i>)	Turkish Dominions
Calicut	Continental India—British Territories
Callao (<i>Port of Lima</i>)	Peru
Calle (La), or Alkalah	Algeria
Callés (<i>Bouches du Rhône—Mediterranean</i>)	France
Callidromi	Greece
Callundborg, or Kallundborg (<i>Zealand</i>)	Denmark
Calmar, or Kalmar	Sweden
Caloni—Port (<i>Island of Mytilene</i>)	Turkish Dominions
Calpe (<i>Mediterranean</i>)	Spain
Calpentyn	Ceylon
Caltura	"
Calvi (<i>Corsica</i>)	France
Calzarello (<i>ditto</i>)	"
Camaret (<i>Finisterre</i>)	"
Camarinas (<i>Atlantic</i>)	Spain
Camboja	Continental India, Camboja, &c.
Cambrils (<i>Mediterranean</i>)	Spain
Camden	United States of America
Cameron's Bay	Patagonia
Cameroon's River	Western Coast of Africa, not particularly designated
Caminha	Portugal Proper
Cammin	Prussia
Campeache (<i>Yucatan—Atlantic</i>)	Mexico
Campobello—Island	New Brunswick
Campos Anchos (<i>Atlantic</i>)	Spain
Campvere, or Terveer	Holland
Cananore	Continental India—British Territories
Canari (<i>Corsica</i>)	France
Canaria—Island	Canaries
Cancalle (<i>Ille et Vilaine</i>)	France
Cancoa	Continental India—Siam
Candia—Island—placed under the Government of the Viceroy of Egypt	Turkish Dominions
Candia, or Kastron (<i>Island of Candia</i>)	"
Canes (<i>Island of Candia</i>)	"
Cañete	Peru
Cannes (<i>Var—Mediterranean</i>)	France
Cantenac (<i>Gironde</i>)	"
Canton	China

PORTS.	COUNTRIES TO WHICH BELONGING.
Cape Breton	Nova Scotia, &c.
— Coast Castle	{ Africa—British Possessions on the Gold Coast
— Gracios à Dios (<i>Honduras</i> — <i>Atlantic</i>)	{ Central America
— Haytien	Hayti
— Henry	"
— Lopez	{ Western Coast of Africa, not par- ticularly designated
— Mount	"
— Palmas	"
— Town	Cape of Good Hope
Capo d'Istria (<i>Illyria</i>)	Italy—Austrian Territories
Cappeln, or Kappeln (<i>Slesvig</i>)	Denmark
Caracas—Province of	Venezuela
Caraguat	New Brunswick
Caravostassi	Greece
Carboneras (<i>Mediterranean</i>)	Spain
Carbonier	Newfoundland
Cardamili	Greece
Carden, or Carding	Denmark
Cardenas	Cuba
Carentan (<i>Manche</i>)	France
Carghese (<i>Corsica</i>)	"
Cariati (<i>Naples</i>)	Italy—Naples and Sicily
Carical, or Karical	{ Continental India—French Pos- sessions
Cariaco	Venezuela
Cariaquito (<i>Cumana</i>)	"
Caribe-Rio (<i>Cumana</i>)	"
Caritza (<i>Gulf of Salonica—</i> <i>Europe</i>)	{ Turkish Dominions
Carleton, or New Carlisle	Canada
Carlingziel	Denmark
Carloforte	Italy—Sardinian Territories
Carlopago, or Carlobago (<i>Dal-</i> <i>matia</i>)	{ Italy—Austrian Territories
Carlovassi (<i>Island of Samos</i>)	Turkish Dominions
Carlscona, or Carlscoon	Sweden
Carlshamn	"
Carlstad (<i>Island of Tingvalla</i>)	"
Carnac (<i>Morbihan</i>)	France
Carolinensyhl	Hanover
Caronia (<i>Sicily</i>)	Italy—Naples and Sicily
Carqueirane (<i>Var—Mediterra-</i> <i>nean</i>)	{ France
Carrancas	Venezuela
Carril (<i>Atlantic</i>)	Spain
Carrisal	Chili
Carry (<i>Bouches du Rhone—</i> <i>Mediterranean</i>)	{ France

PORTS.	COUNTRIES TO WHICH BELONGING.
Cartagena, or Carthagera (<i>Mediterranean</i>)	Spain
Cartagena, or Carthagera (<i>Atlantic</i>)	New Granada
Cartago (<i>Costa Rica—Atlantic</i>)	Central America
Carteret (<i>Manche</i>)	France
Carúpano	Venezuela
Carysto (<i>Island of Negropont</i>)	Greece
Casa Blanca	Morocco
Casamanza—River	Western Coast of Africa, not particularly designated
Casares (<i>Nicaragua—Pacific</i>)	Central America
Casarsina (<i>Sicily</i>)	Italy—Naples and Sicily
Cascaes	Portugal Proper
Casenort	Denmark
Casma	Peru
Cassano (<i>Naples</i>)	Italy—Naples and Sicily
Cassis (<i>Bouches du Rhone—Mediterranean</i>)	France
Castel-a-Mare (<i>Naples</i>)	Italy—Naples and Sicily
Castel-a-Mare (<i>Sicily</i>)	"
Castel Volturno (<i>Naples</i>)	"
Castine	United States of America
Castineau (<i>Var—Mediterranean</i>)	France
Castries	British West India Islands, viz., St. Lucia
Castro (<i>Naples</i>)	Italy—Naples and Sicily
Castro (<i>Bay of Biscay</i>)	Spain
Castromarin	Portugal Proper
Castropol (<i>Bay of Biscay</i>)	Spain
Catalano (<i>Sicily</i>)	Italy—Naples and Sicily
Catania (<i>Sicily</i>)	Italy—Naples and Sicily
Cating, or Katingsiel (<i>Port for Garding—Slesvig</i>)	Denmark
Catochi, or Katochi (<i>on the Apropotamos</i>)	Greece
Catolica	Italy—Papal Territories
Cattaro (<i>Dalmatia</i>)	" —Austrian Territories
Cattée (<i>Charente Inf</i>)	France
Catwyk	Holland
Caudebac (<i>Seine Inf.</i>)	France
Cavalaire (<i>Var—Mediterranean</i>)	"
Cavalla, or Kavalla (<i>Europe</i>)	Turkish Dominions
Cavañas	Foreign West India Islands, viz., Cuba
Caverne (<i>Gironde</i>)	France
Caxo, or Caxos—Island	Greece
Cayenne—Colony of	French Guiana
Cayeux (<i>Somme</i>)	France
Cayman's—Islands	British West India Islands, viz., Jamaica

PORTS.	COUNTRIES TO WHICH BELONGING.
Cay (or Key) West (<i>Florida</i>)	United States of America
Ceara	Brazil
Cée (<i>Atlantic</i>)	Spain
Cecina	Italy—Duchy of Tuscany
Cefalu (<i>Sicily</i>)	" —Naples and Sicily
Celebes—Island	Islands of Indian Seas, viz., Celebes
Centuri (<i>Corsica</i>)	France
Cephalonia—Island	Ionian Islands
Cerigo—Island	"
Certes (<i>Gironde</i>)	France
Cervione (<i>Corsica</i>)	"
Cesenatico	Italy—Papal Territories
Cestos (or Sesters)—River	{ Western Coast of Africa, not particularly designated
Cette (<i>Herault—Mediterranean</i>)	France
Centa (<i>Spanish Possession</i>)	Morocco
Cezimbra	Portugal Proper
Chacao (<i>Island of Chiloe</i>)	Chili
Chagres (<i>Atlantic</i>)	New Granada
Chakchak	Eastern Coast of Africa
Chailevette (<i>Charente Inf.</i>)	France
Chalkis, or Egripo (<i>Isle of Negropont</i>)	{ Greece
Châlons (<i>Charente Inf.</i>)	France
Chamah (<i>Dutch</i>)	{ Western Coast of Africa, not particularly designated
Chamacon	Greece
Chamône (<i>Bouches du Rhone—Mediterranean</i>)	{ France
Champs-les (<i>Vendée</i>)	"
Chandernagore	{ Continental India—French Possessions
Chañeral	Chili
Chania (<i>Island of Candia</i>)	Turkish Dominions
Chantaboun	Continental India—Siam
Chantenay (<i>Loire Inf.</i>)	France
Chapitre-les Portes du (<i>Vendée</i>)	"
Chapus-le (<i>Charente Inf.</i>)	"
Charente, or Tonnay Charente —(<i>Charente Inf.</i>)	{ "
Charlottenlund (<i>Zealand</i>)	Denmark
Charlotte Town	Prince Edward Island
Charleston	United States of America
Charlestown	{ British West India Islands, viz., Nevis
Charron (<i>Charente Inf.</i>)	France
Chassillac (<i>ditto</i>)	"
Château-le (<i>ditto</i>)	"
Châtressac (<i>ditto</i>)	"
Châlons	Greece

PORTS.	COUNTRIES TO WHICH BELONGING.
Chelovibaron	Greece
Cephalos	"
Cherbourg (<i>Manche</i>)	France
Cherchell, or Shershell	Algeria
Cheribon	Islands of Indian Seas, viz., Java
Cherso and Osero—Islands of	Italy—Austrian Territories
Cherson, or Kherson	Russia—Ports within the Black Sea
Chetwa (<i>in Cochin</i>)	{ Continental India—British Territories and Native States
Chiavari	Italy—Sardinian Territories
Chicacole	{ Continental India—British Territories
Chilca	Peru
Chillambaram (<i>Province Carnatic</i>)	{ Continental India—British Territories
Chiloe—Island	Chili
Chincha—Islands	Peru
Chinghai	China
Chinupeli	Greece
Chioggia, or Chiozza	Italy—Austrian Territories
Chipiona (<i>Atlantic</i>)	Spain
Chisme, or Cisme (<i>Asia Minor</i>)	Turkish Dominions
Chittagong	{ Continental India—British Territories
Chorillos Bay	Peru
Chostia	Greece
Choul	{ Continental India—British Territories
Christiana	Norway
Christianopel	Sweden
Christiansand	Norway
Christiansborg (<i>Danish Accra</i>)	{ Western Coast of Africa, not particularly designated
Christiansøe	Denmark
Christianstad	Sweden
Christianstadt, or Christinestad	Russia—Northern Ports
Christianstadt	{ Foreign West India Islands, viz., St. Croix
Christiansund	Norway
Chusan—Island	China
Cienfuegos	{ Foreign West India Islands, viz., Cuba
Cimbritshamn	Sweden
Ciotat—La (<i>Bouches du Rhone</i> — <i>Mediterranean</i>)	{ France
Cirella (<i>Naples</i>)	Italy—Naples and Sicily
Citria	Greece
Cittanuova	Italy—Austrian Territories
City Point	United States of America
Civita Vecchia	Italy—Papal Territories

PORTS.	COUNTRIES TO WHICH BELONGING.
Ciudad Bolivar	Venezuela
Clarence	Fernando Po
Coatzacoalco (<i>Gulf of Mexico</i>)	Mexico
Cobija, or La Mar	Bolivia
Cocagne	New Brunswick
Cochin (<i>is Cochin</i>)	{ Continental India—British Terri- tories
Cockburn—Port	Eastern Coast of Africa
Cocos—Islands	{ Islands of Indian Seas, viz., Cocos Islands
Cocotes	Peru
Coëfs-les (<i>Vendée</i>)	France
Cohasset	United States of America
Colberg	Prussia
Colding, or Kolding, or Colding- siel (<i>Jutland</i>)	{ Denmark
Colinquiba	Brazil
Collioure (<i>Pyrenées Orient— Mediterranean</i>)	{ France
Colmar, or Kolmar (<i>on the Elbe</i>)	Denmark
Cologne (Köln)	Prussia
Colombo	Ceylon
Colones (<i>Island of Samos</i>)	Turkish Dominions
Colonia	Oriental Republic of the Uruguay
Colorado—Cano	Venezuela
Columbia (<i>Aragua</i>)	
Columbia River (British Ports or Settlements)	{ Hudson's Bay Company's Settle- ments
Colville Bay	Prince Edward Island
Commenda	{ Western Coast of Africa, not par- ticularly designated
Compoone River	
Comrah Bay	{ Continental India—British Terri- tories
Conac (<i>Charente Inf.</i>)	France
Concarneau (<i>Finistère</i>)	"
Concepcion—See Talcahuano.	
Conchagua (<i>Salvador—Pacific</i>)	Central America
Congoon	Persia
Conjimeer River	{ Continental India—British Terri- tories
Conquet, Le (<i>Finistère</i>)	France
Constantinople (<i>Europe—Sea of Marmara</i>)	{ Turkish Dominions
Conteville (<i>Eure</i>)	France
Contessa (<i>Sicily</i>)	Italy—Naples and Sicily
Copenhagen, or Kjöbenhavn (<i>Zealand</i>)	{ Denmark
Copiapó	Chili
Coq—Quai-au (<i>Calvados</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Coquimbo, or La Serena	Chili
Corbara (<i>Corsica</i>)	France
Corcubion (<i>Atlantic</i>)	Spain
Corfu—Island	Ionian Islands
Coringa	{ Continental India—British Terri- tories
Corinth	Greece
Corisco Bay	{ Western Coast of Africa, not par- ticularly designated
Cornwallis	Nova Scotia
Coro	Venezuela
Coron, or Koronis	Greece
Coronis	"
Corsoer, or Korsör (<i>Zealand</i>)	Denmark
Cortelazzo	Italy—Austrian Territories
Cortrone (<i>Naples</i>)	" —Naples and Sicily
Corvo—Island	Azores
Coruña (la) or Corunna (<i>Atlantic</i>)	Spain
Cos—Island (<i>Asia—Minor</i>)	Turkish Dominions
Cosseir (<i>Upper Egypt</i>)	African Ports on the Red Sea
Costa Rica—Ports of	Central America
Coulonge (<i>Charente Inf.</i>)	France
Coumi, or Koumi (<i>Isle of Ne- gropont</i>)	{ Greece
Cou-Mong (<i>Cochin China</i>)	Continental India—Camboja, &c.
Country Harbour	Nova Scotia
Coupang (<i>Dutch</i>)	Islands of Indian Seas, viz., Timor
Courseulles (<i>Calvados</i>)	France
Coux (<i>Charente Inf.</i>)	"
Crambusa (<i>Island of Candia</i>)	Turkish Dominions
Cranganore	{ Continental India—British Terri- tories
Cranz	Hanover
Crempe, or Krempe (<i>on the Elbe</i>)	Denmark
Crevecœur (<i>Dutch</i>)	{ Western Coast of Africa, not par- ticularly designated
Croisic, Le (<i>Loire Inf.</i>)	France
Croisset (<i>Seine Inf.</i>)	"
Croix-de-Vic (<i>Vendée</i>)	"
Cronstadt—Island (<i>Port of Pe- tersburg</i>)	{ Russia—Northern Ports
Crooked Island	{ British West India Islands, viz., Bahamas
Cros-de-Cagnes (<i>Var—Medi- terranean</i>)	{ France
Crotoy, Le (<i>Somme</i>)	"
Crovani (<i>Corsica</i>)	"
Croz—Port (<i>Var—Mediterranean</i>)	{ "
Cubzac (<i>Gironde</i>)	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Cuddalore	{ Continental India—British Territories
Cudillero (<i>Bay of Biscay</i>)	Spain
Cullera (<i>Mediterranean</i>)	"
Cuma (<i>Naples</i>)	Italy—Naples and Sicily
Cumana	Venezuela
Cumaribo	"
Cumberland	Nova Scotia
Curachee, or Kurachee (<i>Sinde</i>)	{ Continental India—British Territories
Curaçoa—Island	{ Foreign West India Islands, viz., Curaçoa
Curé, Le (<i>Charente Inf.</i>)	France
Curzola—Isle (<i>Dalmatia</i>)	Italy—Austrian Territories
Cussandassi, or Scalannova (<i>Asia Minor</i>)	{ Turkish Dominions
Cutler	United States of America
Cuxhaven (<i>Bremen — at the Mouth of the Elbe</i>)	{ Hanseatic Towns
Cuyo (<i>Yucatan—Atlantic</i>)	Mexico
Cyllene	Greece
Cyparissi	"
Cyperissia, or Arkadia	"
Cyprus—Island (<i>Asia</i>)	Turkish Dominions
Cythnos, or Thermia—Island	Greece
Dagebull (<i>Slesvig</i>)	Denmark
Dago—Island	Russia—Northern Ports
Dahouet (<i>Côtes du Nord</i>)	France
D'Aix—Isle	"
Dalhousie	New Brunswick
Damietta	Egypt
Dangaard—near Weile (<i>Jutland</i>)	Denmark
Dantzic	Prussia
Dar-al-Beida	Morocco
Darien	United States of America
Dartmouth	"
Davis's Straits	Greenland and Davis's Straits
De Batz, or de Bas—Isle (<i>Finnisterre</i>)	{ France
Dedesdorf	Oldenburg
Delagoa Bay	Eastern Coast of Africa
Delcarmen—Island (<i>Gulf of Mexico</i>)	{ Mexico
Delfszyl	Holland
Delfshaven	"
Deli	Islands of Indian Seas, viz., Sumatra
Delos—Isle	Greece
Deloss—Isles	{ Western Coast of Africa, not particularly designated

PORTS.	COUNTRIES TO WHICH BELONGING.
Dellys	Algeria
Delve	Denmark
Delvenhost	"
Demaun, or Damaun	{ Continental India—Portuguese Possessions
Demerara—Colony of	British Guiana, viz., Demerara
Demmin	Prussia
Denia (<i>Mediterranean</i>)	Spain
Dercie (<i>Charente Inf.</i>)	France
Deva, or Deba (<i>Bay of Biscay</i>)	Spain
Deventer	Holland
Dewghur	{ Continental India—British Territories
Dholera (<i>Port of Native States</i>)	" —British Territories and Native States
Diamond Harbour (<i>Calcutta</i>)	{ Continental India—British Territories
Dielette (<i>Manche</i>)	France
Dieppe (<i>Seine Inf.</i>)	"
Diette (<i>Charente Inf.</i>)	"
Dierhagen	Mecklenburg
Dieu—Isle (<i>Vendée</i>)	France
Digby	Nova Scotia
Dighton	United States of America
Dinan (<i>Côtes du Nord</i>)	France
Dipso, or Ædipso (<i>Isle of Negropont</i>)	{ Greece
Dives (<i>Calcutta</i>)	India
Diu	{ Continental India—Portuguese Possessions
Dixcove	{ Africa—British Possessions on the Gold Coast
Dizum, or Ditzum	Hanover
Djidda, or Jidda (<i>Port of Mecca</i>)	Arabia
Djidjeli	Algeria
Dodendore Modero	Ceylon
Dog Island (<i>Labrador</i>)	Newfoundland and Labrador
Dolstad	Norway
Dombrena (<i>Gulf of Lepanto</i>)	Greece
Domburg	Holland
Dominica—Island	{ British West India Islands, Dominica
D'Omonville (<i>Manche</i>)	France
Donéau (<i>Finistère</i>)	"
Donges (<i>Loire Inf.</i>)	"
Dorchester	New Brunswick
Dorcum	Holland
Dordt, or Dordrecht	"
Dornummersiel	Hanover
Douglas	Nova Scotia

PORTS.	COUNTRIES TO WHICH BELONGING.
Douarnenez (<i>Finisterre</i>) . . .	France
Dragó (<i>Island of Amack</i>) . . .	Denmark
Dragomestre, or Dragomestro . . .	Greece
Drammen or Dram	Norway
Draxholm (<i>Zealand</i>)	Denmark
Drepano	Greece
Drilli	{ Islands of Indian Seas, viz., Timor (Portuguese Possessions)
Droback	Norway
Drochtersen	Hanover
Drontheim	Norway
Duclair (<i>Seine Inf.</i>)	France
Duketown	{ Western Coast of Africa, not par- ticularly designated
Dulcigno (<i>Albania</i>)	Turkish Dominions
Dunkirk, or Dunkerque (<i>Nord</i>)	France
Durazzo (<i>Albania</i>)	Turkish Dominions
Dusseldorf	Prussia
Dybsoe (<i>Laaland</i>)	Denmark
Dyndal	Norway
Dyre (<i>Jutland</i>)	Denmark
Earan	Greece
East London	Cape of Good Hope
Eastport	United States of America
East Ries, or Öster Risoer	Norway
Ebelhafter	Denmark
Ebeltoft (<i>Jutland</i>)	"
Eckenförde (<i>Slesvig</i>)	"
Edam	Holland
Edenton	United States of America
Edgartown	"
Edreleh, or St. George (<i>Mouth of the Danube</i>)	{ Russia—Ports within the Black Sea
Egersund	Norway
Egion, or Vostizza	Greece
Egmond	Holland
Egripo, or Chalkis (<i>I. of Negropont</i>)	{ Greece
Eguille—La Petite (<i>Charente Inf.</i>)	France
Einersdal	Norway
Ekenas	Russia—Northern Ports
El Araiache, or Larache	Morocco
Elba—Island	Italy—Tuscany
Elbing	Prussia
Elburg	Holland
Eleusis, or Luisina	Greece
Eleuthera—Island	{ British West India Islands, viz., Bahamas
Elidromia—Island	Greece

PORTS.	COUNTRIES TO WHICH BELONGING.
Elizabeth City (<i>North Carolina</i>)	United States of America
——— Port	Cape of Good Hope
Elmina, or St. George (<i>Dutch</i>)	{ Western Coast of Africa, not particularly designated
Elmshorn (<i>on the Elbe</i>)	Denmark
Elsfleth	Oldenburg
Elsinour, or Helsingør (<i>Zealand</i>)	Denmark
Emden	Hanover
Emerlow	Denmark
En Bessin, Port (<i>Calvados</i>)	France
Engelholm	Sweden
Engia, or Ægina—Island	Greece
Enikale	Russia—Ports within the Black Sea
Enkhuysen, or Enkhuizen	Holland
Enos — Port of Adrianople (<i>Europe—Mediterranean</i>)	{ Turkish Dominions
Ensenada	Argentine Republic
Entremedios, or Intermediate Ports	{ Peru
Epano Meria	Greece
Ephraimtown	{ Western Coast of Africa, not particularly designated
Epidaurus (<i>Gulf of Ægina</i>)	Greece
Epidaurus Limira	"
Erba Lunga (<i>Corsica</i>)	France
Erekli (<i>Europe—Sea of Marmara</i>)	{ Turkish Dominions
Erekli (<i>Asia—Black Sea</i>)	"
Erquy (<i>Côtes du Nord</i>)	France
Erza (<i>Corsica</i>)	"
Ecombrera—Island (<i>off Carthage</i>)	{ Spain
Eeena	Hanover
Esmeraldas	Ecuador
Esmandes (<i>Charente Inf.</i>)	France
Espiritu Santo	Brazil
Esposende	Portugal Proper
Esquimaux Bay	{ Hudson's Bay Company's Settlements
Estebrugge (<i>on the Elbe</i>)	Hanover
Estepona (<i>Mediterranean</i>)	Spain
Etang du Lion (<i>Bouches du Rhone—Mediterranean</i>)	{ France
Etaples (<i>Pas de Calais</i>)	"
Etretat (<i>Seine Inf.</i>)	"
Eu (<i>Seine Inf.</i>)	"
Eubœa, or Negropont	Greece
Eupatoria, or Guealewe (<i>Crimea</i>)	Russia—Ports within the Black Sea
Esinge	Holland

PORTS.	COUNTRIES TO WHICH BELONGING.
Faaborg (<i>Fuenen</i>)	Denmark
Fahrsund	Norway
Faifoë (<i>Cochin China</i>)	Continental India—Camboja, &c.
Fairfield	United States of America
Falconara (<i>Sicily</i>)	Italy—Naples and Sicily
Falkenberg	Sweden
Falkland Islands	Falkland Islands
Falmouth	{ British West India Islands, viz., Jamaica
Fall River	United States of America
Falster—Island	Denmark
Falsterbo	Sweden
Famagousta (<i>Island of Cyprus</i>)	Turkish Dominions
Fanø—Island	Denmark
Fano	Italy—Papal Territories
Faou, Le (<i>Finistère</i>)	France
Faro	Portugal Proper
Faroer Islands	Iceland and Faroer Islands
Fatherpoint (<i>River St. Lawrence</i>)	Canada
Fatsah (<i>Asia—Black Sea</i>)	Turkish Dominions
Favone (<i>Corsica</i>)	France
Faulx, Les (<i>Charente Inf.</i>)	"
Faute, La (<i>Vendée</i>)	"
Faxardo	{ Foreign West India Islands, viz., Porto Rico
Faxoe (<i>Zealand</i>)	Denmark
Fayal, Island	Azores
Fécamp (<i>Seine Inf.</i>)	France
Fedderwarda (<i>Bremen</i>)	Hanseatic Towns
Fehmarn, or Femern—Island (<i>Slesvig</i>)	{ Denmark
Fenan, Le (<i>Charente Inf.</i>)	France
Feodosia, or Kaffa	Russia—Ports within the Black Sea
Fermo	Italy—Papal Territories
Fernando Po—Island	Africa—Fernando Po
Ferrajo, Porto (<i>Island of Elba</i>)	Italy—Duchy of Tuscany
Ferro—Island	Canary Islands
Ferrol (<i>Atlantic</i>)	Spain
Ferryland	Newfoundland
Fez	Morocco
Fidallah	"
Fidderwardsiel	Oldenburg
Figuera	Portugal Proper
Finland—Ports of	Russia—Northern Ports
Firdjum	Holland
Fischhausen	Prussia
Fiskebackskühl	Sweden
Fiume (<i>Port of Hungary</i>)	Italy—Austrian Territories
Fjalbacka	Sweden
Fjellstrand (<i>Jutland</i>)	Denmark

PORTS.	COUNTRIES TO WHICH BELONGING.
Flekkefjord	Norway
Flensburg (<i>Slesvig</i>)	Denmark
Flores—Island	Azores
Floris—Island	Islands of Indian Seas, viz., Floris
Flotte, La (<i>Isle de Rhé—Charente Inf.</i>)	{ France
Flushing, or Vliessengen	Holland
Fochea (<i>Asia Minor</i>)	Turkish Dominions
Fogelwick	Sweden
Foggia (<i>Naples</i>)	Italy—Naples and Sicily
Fogo	Newfoundland
Fóhr—Island (<i>Slesvig</i>)	Denmark
Foo-chow-foo	China
Foreko	Sweden
Forêt, La (<i>Finisterre</i>)	France
Foria, or Forio (<i>Island of Ischia</i>)	Italy—Naples and Sicily
Forleaux (<i>Labrador</i>)	Newfoundland and Labrador
Formosa—Island	China
Formosa—Island	{ Western Coast of Africa, not particularly designated
Formozo	Brazil
Fort Dauphin	Madagascar
— James (<i>River Gambia</i>)	{ Africa—British Possessions on the River Gambia
— James (<i>British Accra</i>)	„ „ on the Gold Coast
— Royal	{ Foreign West India Islands, viz., Martinique
— St. George (<i>Madras</i>)	{ Continental India—British Territories
— Vancouver (<i>Columbia River</i>)	{ Hudson's Bay Company's Settlements
— Victoria (<i>Cape Coast</i>)	{ Africa—British Possessions on the Gold Coast
— Victoria, or Bancoot	{ Continental India—British Territories
— Victoria (<i>Vancouver's Island—Straits of Juan de Fuca</i>)	{ Hudson's Bay Company's Settlements
— William (<i>Calcutta</i>)	{ Continental India—British Territories
— William (<i>Cape Coast</i>)	{ Africa—British Possessions on the Gold Coast
Fortuna	{ Western Coast of Africa, not particularly designated
Foulpoint	Madagascar
Fouras (<i>Charente Inf.</i>)	France
Foz (<i>Bouches du Rhone—Mediterranean</i>)	{ „
Foz—St. João-da (<i>Oporto</i>)	Portugal Proper
Foz (<i>Bay of Biscay</i>)	Spain

PORTS.	COUNTRIES TO WHICH BELONGING.
Frances—Port	Cape of Good Hope
Frankfort on the Maine	Hanseatic Towns
Frankfort on the Oder	Prussia
Frankfort	United States of America
Frauenburg	Prussia
Fredericia (<i>Jutland</i>)	Denmark
Fredericksborg (<i>Zealand</i>)	"
Fredericksburg	United States of America
Frederickshall	Norway
Frederickshamn	Russia—Northern Ports
Frederikshavn (<i>Denmark Proper</i>)	Denmark
Frederickstad	Norway
Frederickstadt	{ Foreign West India Islands, viz., St. Croix
Frederickstadt (<i>Slesvig</i>)	Denmark
Fredricksværk (<i>Zealand</i>)	"
Fredricksvoern	Norway
Fredricksund (<i>Zealand</i>)	Denmark
Freemantle	West Australia
Freeport	United States of America
Freetown, or St. George	Sierra Leone
Frenchman's Bay	United States of America
Frêt, le (<i>Finisterre</i>)	France
Freyburg (<i>on the Elbe</i>)	Hanover
Friendly Islands	{ South Sea Islands, viz., Friendly Islands
Frioul-ou-Dieudonné (<i>Bouches du Rhone—Mediterranean</i>)	{ France
Funchal	Madeira
Fuego—Island	Cape Verde Islands
Fuenterabia (<i>Bay of Biscay</i>)	Spain
Fuerte Ventura—Island	Canary Islands
Funen, or Fyen—Island	Denmark
Gaabense	Denmark
Gaboon River	{ Western Coast of Africa, not par- ticularly designated
Gachère, la (<i>Vendée</i>)	France
Gaeta (<i>Naples</i>)	Italy—Naples and Sicily
Galatz (<i>Moldavia</i>)	Wallachia and Moldavia
Galaxidi (<i>Gulf of Lepanto</i>)	Greece
Galeria (<i>Corsica</i>)	France
Galle—Point de	Ceylon
Gallinos River	{ Western Coast of Africa, not par- ticularly designated
Gallipoli (<i>Naples</i>)	Italy—Naples and Sicily
Gallipoli (<i>Europe</i>)	Turkish Dominions
Gallivede	{ Western Coast of Africa, not par- ticularly designated
Galveston (<i>Texas</i>)	United States of America

PORTS.	COUNTRIES TO WHICH BELONGING.
Gamla Carleby	Russia—Northern Ports
Gandia (<i>Mediterranean</i>)	Spain
Ganjam	{ Continental India—British Terri- tories
Gapsal, or Hapsal	Russia—Northern Ports
Gardiki	Greece
Gardiner	United States of America
Garding (<i>Slesvig</i>)	Denmark
Garrucha	Spain
Gasö	Sweden
Gaspé—Ports of	Canada
Gauensieck	Hanover
Gaurion	Greece
Gaza	Syria and Palestine
Geelong, or Jeelong	Victoria
Geertruidenburg	Holland
Geeste, or Geesthaven	Hanover
Geestendorff	"
Genemuiden	Holland
Gefle	Sweden
Genoa	Italy—Sardinian Territories
Georgetown	Prince Edward Island
Georgetown	British Guiana, viz., Demerara
Georgetown (<i>Columbia</i>)	United States of America
Georgetown (<i>South Carolina</i>)	"
George—Port	Eastern Coast of Africa
Gerace (<i>Naples</i>)	Italy—Naples and Sicily
Gergenti (<i>Sicily</i>)	"
Ghelenchik, or Kutlus	Russia—Ports within the Black Sea
Ghent, or Gand	Belgium
Gheriah	{ Continental India—British Terri- tories
Gibara	{ Foreign West India Islands, viz., Cuba
Gibraltar	Gibraltar
Gien (<i>Var—Mediterranean</i>)	France
Gijon (<i>Bay of Biscay</i>)	Spain
Gilleleie	Denmark
Gilolo—Island	Islands of Indian Seas, viz., Gilolo
Gioja (<i>Naples</i>)	Italy—Naples and Sicily
Giovenazzo (<i>Naples</i>)	"
Girolata (<i>Corsica</i>)	France
Giurgevi (<i>Port of Bukhorest</i>)	Wallachia and Moldavia
Glossa	Greece
Gloubokaia	Russia—Ports within the Black Sea
Gloucester	United States of America
Glückstadt (<i>on the Elbe</i>)	Denmark
Goa	{ Continental India—Portuguese Possessions
Goave	Hayti

PORTS.	COUNTRIES TO WHICH BELONGING.
Goisy, le (<i>Charente Inf.</i>)	France
Goldenenliniesiel	Oldenburg
Goletta, or Goulette (<i>The Port of Tunis</i>)	Tunis
Golfe Juan (<i>Var—Mediterranean</i>)	France
Golfo Dolce (<i>Guatemala—Atlantic</i>)	Central America
Golfo Dolce (<i>Costa Rica—Pacific</i>)	"
Gombroon (<i>Rented by the Imam of Muscat</i>)	Persia
Gomera—Island	Canary Islands
Gonaives	Hayti
Gorcum	Holland
Gorée—Island and Town	French Possessions in Senegambia
Goro	Italy—Austrian Territories
Gothland, or Gottland—Island	Sweden
Gottenburg (Göteborg)	"
Gottorf (<i>Slesvig</i>)	Denmark
Gouda, or Tergouw	Holland
Goulée (<i>Gironde</i>)	France
Goyo (<i>in Gujerat</i>)	Continental India—British Territories and Native States
Gozo—Island (<i>Dependent on Malta</i>)	Malta and Gozo
Grabusa—Island (<i>Candia</i>)	Turkish Dominions
Gracias à Dios—Cape (<i>Honduras—Atlantic</i>)	Central America
Graciosa—Island	Azores
Graciosa—Island	Canary Islands
Grand Bassam	Western Coast of Africa, not particularly designated
Grand Bourg	Foreign West India Islands, viz., Mariegalante
Grand Camp (<i>Calvados</i>)	France
Grand Key (<i>Turk's Island</i>)	British West India Islands, viz., Bahamas
Grand Mannan—Island	New Brunswick
Grandes Roches (<i>Charente Inf.</i>)	France
Granville (<i>Manche</i>)	"
Gravelines (<i>Nord</i>)	"
Gravenstein (<i>Slesvig</i>)	Denmark
Gravosa (<i>Dalmatia</i>)	Italy—Austrian Territories
Great Egg Harbour	United States of America
Grebbestad	Sweden
Green Island	Canada
Green River	"
Greenspond	Newfoundland
Greetsyhl	Hanover
Greifswalde	Prussia
Grenaae (<i>Jutland</i>)	Denmark

PORTS.	COUNTRIES TO WHICH BELONGING.
Grenada—Island	{ British West India Islands, viz., Grenada
Gresselhamn	Sweden
Greytown—See St. Juan de Ni- caragua.	
Grimstad	Norway
Grohn	Hanover
Groix, de—Isle (<i>Morbihan</i>)	France
Gronholt	Denmark
Groningen	Holland
Grömitz (<i>Holstein</i>)	Denmark
Grosse—Isle	Canada
Groesensiel	Oldenburg
Grube (<i>Holstein</i>)	Denmark
Gruissan (<i>Aude—Mediterranean</i>)	France
Grunendeich	Hanover
Gua—Le (<i>Charente Inf.</i>)	France
Guadaloupe—Island	{ Foreign West India Islands, viz., Gundaloupe
Guardamar (<i>Mediterranean</i>)	Spain
Guardia (<i>Atlantic</i>)	
Guasco, or Huasco	Chili
Guatalco (<i>Pacific</i>)	Mexico
Guatemala—See Istapa.	
Guayana la Vieja	Venezuela
Guayaquil	Equador
Guaymas (<i>Gulf of California</i>) { — <i>Pacific</i>)	Mexico
Gudhjem	Denmark
Guernsey—Island	Channel Islands
Guetaria (<i>Bay of Biscay</i>)	Spain
Guildo—Le (<i>Côtes du Nord</i>)	France
Guillate—La (<i>Charente Inf.</i>)	"
Guiria	Venezuela
Gujan (<i>Gironde</i>)	France
Guldborg—St. (<i>Laaland and</i> { <i>Falster</i>)	Denmark
Guyamo	{ Foreign West India Islands, viz., Porto Rico
Guyborough	Nova Scotia
Gythium, or Marathonis	Greece
Haderslev, or Hadersleben { (<i>Slervig</i>)	Denmark
Hafslund	Norway
Haifa, or Caifa	Syria and Palestine
Halifax	Nova Scotia
Haliguen—Port (<i>Morbihan</i>)	France
Hals (<i>Jutland</i>)	Denmark
Hall	Sweden

PORTS.	COUNTRIES TO WHICH BELONGING.
Hallowell	United States of America
Halmstad	Sweden
Halte	Hanover
Hamburg	Hanseatic Towns
Hamilton	{ British West India Islands, via, Bermudas
Hammerfest	Norway
Hampton	United States of America
Hampton Roads	"
Hancock	"
Hanse d'Hainaut, or L'Anse d'Ainsault	{ Hayti
Haparanda	Sweden
Hapeal, or Gapeal	Russia—Northern Ports
Harbour Grace	Newfoundland
Harburg	Hanover
Harderwyck	Holland
Hardwick	United States of America
Harfleur (<i>Seine Inf.</i>)	France
Harlingen	Holland
Harlingersiel	Hanover
Hasegras	Belgium
Haseldorf (<i>Holstein</i>)	Denmark
Haselune	Hanover
Hasle (<i>Island of Bornholm</i>)	Denmark
Hastings Harbour	{ Continental India—British Terri- tories
Havana (Habana)	{ Foreign West India Islands, via, Cuba
Haverhill	United States of America
Havre de Grace, or Le Havre (<i>Seine Inf.</i>)	{ France
Heide, or Heyde (<i>Holstein</i>)	Denmark
Heiligenhafen (<i>ditto</i>)	"
Heilsmunde (<i>ditto</i>)	"
Heider	Holland
Heligoland, or Helgoland—Island,	Heligoland
Hellebek	Denmark
Helsingborg	Sweden
Helsingfors	Russia—Northern Ports
Helsingör, or Elsinour (<i>Zealand</i>)	Denmark
Helvoeteluya, or Helvoetaluis	Holland
Hemson	Sweden
Hendaye (<i>Basses Pyrénées</i>)	France
Hennebon (<i>Morbihan</i>)	"
Herlekiatgodena	Hanover
Hermione, or Kastri (<i>near Hydra</i>)	Greece
Hernösand	Sweden
Herradura	Chili
Hetlingen (<i>Holstein</i>)	Denmark

PORTS.	COUNTRIES TO WHICH BELONGING.
Hetzand	Holland
Hever (<i>Slesvig</i>)	Denmark
Heyst	Belgium
Higuerote	Venezuela
Hindeloopen	Holland
Hirkingen	"
Hirtsholm	Denmark
Hjarbeck (<i>Denmark Proper</i>)	"
Hjerting (<i>Jutland</i>)	"
Hjörning (<i>ditto</i>)	"
Hobart Town	Van Diemen's Land
Hobroe (<i>Jutland</i>)	Denmark
Hochwacht (Loading place for { Lutjenburg—Holstein)	"
Hodeida	Arabia
Hoenfelde	Denmark
Hoganaa	Sweden
Hogesand	Holland
Hogua, La (<i>Manche</i>)	France
Hoier	Denmark
Holbek (<i>Zealand</i>)	"
Holdfast Bay (<i>Gulf of St. Vincent</i>)	South Australia
Holle	Norway
Holmestrand	"
Holmetadt	"
Holmsund	Sweden
Holnis (<i>Slesvig</i>)	Denmark
Holguin	{ Foreign West India Islands, viz., Cuba
Holstebro (<i>Jutland</i>)	Denmark
Holtenu	"
Holwerd	Holland
Honfleur (<i>Calvados</i>)	France
Hong Kong—Island	Hong Kong
Honolulu (<i>Island of Oahu— Station of the Hudson's Bay Company</i>)	Sandwich Islands
Hooksiel	Oldenburg
Hoorn	Holland
Hornbek (<i>Jutland</i>)	Denmark
Horsbull (<i>Slesvig</i>)	"
Horsens (<i>Jutland</i>)	"
Hortaleza	Brazil
Horten	Norway
Horvacht (<i>Holstein</i>)	Denmark
Horummersiel	Oldenburg
Houlle, La (<i>Ille et Vilaine</i>)	France
Hourdel (<i>Somme</i>)	"
Hoyer (<i>Slesvig</i>)	Denmark
Huaco	Peru

PORTS.	COUNTRIES TO WHICH BELONGING.
Huanchaco (<i>Port of Truxillo</i>)	Peru
Huasco, or Guasco	Chili
Huatulco, or Guatulco (<i>Pacific</i>)	Mexico
Hudickswall	Sweden
Hué (<i>Cochin China</i>)	Continental India—Camboja, &c.
Huelva (<i>Atlantic</i>)	Spain
Huhaheine—Island	{ South Sea Islands, viz., Society Islands
Hulterstad	Sweden
Hune (<i>Jutland</i>)	Denmark
Hunte	Oldenburg
Husum (<i>Slesvig</i>)	Denmark
Hydra—Island	Greece
Ialta or Yalta	{ Russia—Ports within the Black Sea
Ibrail, or Brailow (<i>Wallachia</i>)	Wallachia and Moldavia
Ibriji (<i>Europe—Mediterranean</i>)	Turkish Dominions
Ichaboe—Island	{ Western Coast of Africa, not particularly designated
Ierne (<i>Jutland</i>)	Denmark
Iniada (<i>Europe—Black Sea</i>)	Turkish Dominions
Innhauzersiel	Oldenburg
Intel (<i>Morbihan</i>)	France
Intermediate Ports (<i>Entremedios—Islay and Arica</i>)	{ Peru
Io, or Ios—Island (<i>Nio</i>)	Greece
Ipswich	United States of America
Iquique	Peru
Isigny (<i>Calvados</i>)	France
Iskenderoon, or Alexandretta	Syria and Palestine
Isla del Carmen (<i>Gulf of Mexico</i>)	Mexico
Islay (<i>Port of Arequipa</i>)	Peru
Isle de Rhé	France
Ismail (<i>Bessarabia</i>)	{ Russia—Ports within the Black Sea
Ismid, or Isnikmid (<i>Asia—Sea of Marmara</i>)	{ Turkish Dominions
Issau (<i>Gironde</i>)	France
Istapa, or Ystapa (<i>Port of the City of Guatemala—Pacific</i>)	{ Central America
Itamos	Greece
Ithaca—Island	Ionian Islands
Itzehoe (<i>on the Elbe</i>)	Denmark
Ivory Town	{ Western Coast of Africa, not particularly designated
Jacmel	Hayti
Jacobstadt	Russia—Northern Ports
Jaffa, or Joppa	Syria and Palestine

PORTS.	COUNTRIES TO WHICH BELONGING.
Jaffna	Ceylon
Jaffrabad (<i>in Gujerat</i>)	{ Continental India—British Territories and Native States
Jagerspruis	Denmark
Jaguaripe	Brazil
Jahde—River	Oldenburg
Jamaica—Island	{ British West India Islands, viz., Jamaica
James—Fort (<i>River Gambia</i>)	{ Africa—British Possessions on the River Gambia
James—Fort (<i>British Accra</i>)	„ „ on the Gold Coast
James Town	St. Helena
Jannitsa	Greece
Jard (<i>Vendée</i>)	France
Jau (<i>Gironde</i>)	„
Jebail	Syria and Palestine
Jeelong, or Geelong	Victoria
Jemgum	Hanover
Jeremie	Hayti
Jersey—Island	Channel Islands
Jettendahl	Sweden
Jever	Oldenburg
Joilette, la (<i>Auxiliary Port of Marseilles, Mediterranean</i>)	{ France
Jönköping	Sweden
Jooria (<i>in Gujerat</i>)	{ Continental India—British Territories and Native States
Juan Fernandez—Island	Chili
Juan—Golfe (<i>Var—Mediterranean</i>)	{ France
Juangriego—(<i>Island of Margarita</i>)	Venezuela
Judda	Arabia
Juggut, or Jugguth (<i>in Gujerat</i>)	{ Continental India—British Territories and Native States
Kaffa or Theodosia (<i>S.E. Coast of the Crimea</i>)	{ Russia—Ports within the Black Sea
Kaifa or Caipha	Syria and Palestine
Kaipara	New Zealand
Kalaioki	Russia—Northern Ports
Kalamata, or Calamata	Greece
Kalamo, or Kalamos	„
Kalix	Sweden
Kallehave	Denmark
Kallundborg, or Callundborg (<i>Zealand</i>)	{ „
Kampen	Holland
Kappeln, or Cappeln (<i>Slesvig</i>)	Denmark
Karamoussal, or Karamussal (<i>Gulf of Nicomedia—Asia</i>)	{ Turkish Dominions

PORTS.	COUNTRIES TO WHICH BELONGING.
Karical, or Carical	{ Continental India—French Possessions
Karlopaga, or Karlobago (<i>Dalmatia</i>)	{ Italy—Austrian Territories
Karparwik	Russia—Northern Ports
Karrebeck, or Karrebecksminde	Denmark
Karvassara	Greece
Karysto	"
Kaske, or Kasco	Russia—Northern Ports
Kastri, or Hermione (<i>near Hydra</i>)	Greece
Kastrup	Denmark
Katochi, or Catochi (<i>on the Aspropotamos</i>)	{ Greece
Katacolo, or Katacolon (<i>Maina</i>)	"
Katingsiel (<i>Port for Garding—Slesvig</i>)	{ Denmark
Katwyk, or Catwyk	Holland
Kavallo (<i>Europe</i>)	Turkish Dominions
Kayts	Ceylon
Keitum	Denmark
Kem (<i>White Sea</i>)	Russia—Northern Ports
Kemer (<i>Asia—Black Sea</i>)	Turkish Dominions
Kenkries	Greece
Kennebunk	United States of America
Keresoun (<i>Asia—Black Sea</i>)	Turkish Dominions
Kerity (<i>Finisterre</i>)	France
Kerkabelec (<i>Loire Inf.</i>)	"
Kernevel (<i>Morbihan</i>)	"
Kernie, le (<i>Finisterre</i>)	"
Kertsch (<i>Crimea</i>)	Russia—Ports within the Black Sea
Kesho, or Tonquin (<i>in Tonquin</i>)	Continental India—Camboja, &c.
Key (or Cay), West (<i>Florida</i>)	United States of America
Kexholm	Russia—Northern Ports
Khania (<i>Island of Candia</i>)	Turkish Dominions
Kherson, or Cherson	Russia—Ports within the Black Sea
Kiatos	Greece
Kiel (<i>Holstein</i>)	Denmark
Kieringoë	Norway
Kilia (<i>Bessarabia</i>)	Russia—Ports within the Black Sea
Killandra, or Killendria	Turkish Dominions
King George's Sound	West Australia
Kingston	{ British West India Islands, viz., Jamaica
Kingstown	{ British West India Islands—St. Vincent
Kirchdorf	Hanover
Kisamos (<i>Island of Candia</i>)	Turkish Dominions
Kjerteminde (<i>Funen</i>)	Denmark
Kjöbenhavn, or Copenhagen (<i>Zealand</i>)	{ "

PORTS.	COUNTRIES TO WHICH BELONGING.
Kjöge (<i>Zealand</i>)	Denmark
Klinlebjerg (<i>Funen</i>)	"
Klundert	Holland
Kniphausen	Oldenburg and Kniphausen
Kohlbrandt	Hanover
Kola	Russia—Northern Ports
Kolding, or Colding (<i>Jutland</i>)	Denmark
Kolmar, or Colmar (<i>on the Elbe</i>)	"
Kolokythi	Greece
Kongelf	Sweden
Königsberg	Prussia
Kongsbacka	Sweden
Koog	Holland
Koronis, or Coron	Greece
Korshavn	Norway
Korsör, or Corsoer (<i>Zealand</i>)	Denmark
Korthion (<i>Island of Andro</i>)	Greece
Ko-si-chang	Continental India—Siam
Kosler	Denmark
Kosloff, or Kazlov (<i>Crimea</i>)	Russia—Ports within the Black Sea
Kovala (<i>Europe</i>)	Turkish Dominions
Kouch	Russia—Northern Ports
Keulouri, or Salamis—Island	Greece
Koumi, or Coumi (<i>I. of Negro-pont</i>)	{ "
Krageroe	Norway
Kranz	Hanover
Krempe, or Crempe (<i>on the Elbe</i>)	Denmark
Kringetty—Island	Eastern Coast of Africa
Kuinder	Holland
Kunda	Russia—Northern Ports
Kurachee (<i>Sinde</i>)	{ Continental India—British Territories
Kutlus, or Ghelenchik	Russia—Ports within the Black Sea
Kyouk Phyoo (<i>Aracan</i>)	{ Continental India—British Territories
Laberbenoit (<i>Finisterre</i>)	France
Labérildut (<i>Finisterre</i>)	"
Labuan (<i>British Settlement</i>)	{ Islands of the Indian Seas, viz., Labuan
La Calle, or Al Kalah	Algeria
La Flor (<i>Gulf of Papagayo—Pacific</i>)	{ Central America
Lage Zwaluwe	Holland
Lagos	Portugal Proper
La Guayra (<i>Port of Caracas</i>)	Venezuela
Laguna (<i>Island of Teneriffe</i>)	Canary Islands
Laguna (<i>Isla del Carmen—Atlantic</i>)	{ Mexico

PORTS.	COUNTRIES TO WHICH BELONGING.
Laguna de los Terminos (<i>Atlantic</i>)	Mexico
La Hacha (<i>Atlantic</i>)	New Grenada
La Have.	Nova Scotia
La Hogue (<i>Manche</i>)	France
Laholm	Sweden
Lahou	{ Western Coast of Africa, not particularly designated
L'Aiguillon (<i>Vendée</i>)	France
La Joilette (<i>Auxiliary Port of Marseilles</i>)	"
Laland—Island	Denmark
La Libertad (<i>Salvador—Pacific</i>)	Central America
Lamaline	Newfoundland
La Mar, or Cobija	Bolivia
Lambayeque, San José de	Peru
Lamia, or Zeitoun	Greece
Lampsaci, or Lamsachus (<i>Dardanelles</i>)	{ Turkish Dominions
Landerneau (<i>Finistère</i>)	France
Landes Vieux (<i>Gironde</i>)	"
Landskrona	Sweden
Langeland—Island	Denmark
Langelot	Sweden
Langoen—Island	Denmark
Langoer (<i>Iceland</i>)	Iceland and Faroer Islands
Lannion (<i>Côtes du Nord</i>)	France
L'Anse d'Ainsault, or Hainaut d'Hainaut	{ Hayti
Lanvoc (<i>Finistère</i>)	France
Lanzarote—Island	Canary Islands
La Paz	Mexico
La Poile	Newfoundland
Larache, or El Araiche	Morocco
L'Arceau (<i>Vendée</i>)	France
Laredo (<i>Bay of Biscay</i>)	Spain
Larissa (<i>Europe</i>)	Turkish Dominions
Larita (<i>Mediterranean</i>)	France
Larmorbadern (<i>Morbihan</i>)	"
Larnaca, or Larnica (<i>Island of Cyprus</i>)	{ Turkish Dominions
La Serena, or Coquimbo	Chili
Larrelt	Hanover
Las Palmas (<i>Island of Grand Canary</i>)	{ Canary Islands
Lasse, la (<i>Charente Inf.</i>)	France
Lastres (<i>Bay of Biscay</i>)	Spain
Latakia, or Ladikieh	Syria and Palestine
Latzata (<i>Asia Minor</i>)	Turkish Dominions
Lavandon (<i>Var—Mediterranean</i>)	France
La Vela	Venezuela

PORTS.	COUNTRIES TO WHICH BELONGING.
Lauenborg	Denmark
Launceston	Van Diemen's Land
Launé, or Launay—Port (<i>Finis-</i> <i>terre</i>)	{ France
La Union (<i>Salvador—Pacific</i>)	Central America
Laurence Island	New South Wales
Lauron (<i>Bouches du Rhone—</i> <i>Mediterranean</i>)	{ France
Laurvig	Norway
Lauterbach	Prussia
Lauton (<i>Gironde</i>)	France
Lauvéoc (<i>Finisterre</i>)	"
Lauzières (<i>Charente Inf.</i>)	"
Lay—Port (<i>Morbihan</i>)	"
Leba	Prussia
Lebdah	Tripoli
Le Crotoy (<i>Somme</i>)	France
Leeuwarden	Holland
Leer, or Lehr	Hanover
Leghorn (<i>Livorno</i>)	Italy—Tuscany
Légué, le (<i>Côtes du Nord</i>)	France
Le Havre, or Havre de Grace { (<i>Seine Inf.</i>)	{ "
Leines	Norway
Lemessos, or Limisso (<i>Island</i> <i>of Cyprus</i>)	{ Turkish Dominions
Lemkenhafen	Denmark
Lemmer, de	Holland
Lemnos—Island (<i>Europe</i>)	Turkish Dominions
Lemvig (<i>Jutland</i>)	Denmark
Leonidion (<i>Gulf of Nauplia</i>)	Greece
Léoubes (<i>Var—Mediterranean</i>)	France
Lepanto, or Nepakto	Greece
Le Pellerin (<i>Loire Inf.</i>)	France
L'Epois (<i>Vendée</i>)	"
Lepsina	Greece
Lerici	Italy—Sardinian Territories
Lésina—Island and Port (<i>Dal-</i> <i>matia</i>)	{ " —Austrian Territories
Les Sables (<i>Vendée</i>)	France
Leucate (<i>Aude—Mediterranean</i>)	"
Leutraki, or Loutraki (<i>Gulf of</i> <i>Arta</i>)	{ Greece
Leyte—Island	Philippine Islands
Lézardrieux (<i>Côtes du Nord</i>)	France
L'Herbaudière (<i>Vendée</i>)	"
Libanata	Greece
Libau	Russia—Northern Ports
Libd (<i>Jutland</i>)	Denmark
Libourne (<i>Gironde</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Licata, or Alicata (<i>Sicily</i>)	Italy—Naples and Sicily
Lidkiöping	Sweden
Ligoudou (<i>Finisterre</i>)	France
Lilheden	Denmark
Lillebonne (<i>Seine Inf.</i>)	France
Lillesand	Norway
Lima (<i>Inland Port</i>)	Peru
Limman (<i>Charente Inf.</i>)	France
Limeni	Greece
Limni (<i>Isle of Negropont</i>)	"
Lincoln—Port	South Australia
Lindron, le (<i>Charente Inf.</i>)	France
Lintin—Island	China
Lisbon (<i>Lisboa</i>)	Portugal Proper
Lissa—Island	Italy—Austrian Territories
Litharakia	Greece
Little Bay	Newfoundland
Little Egg Harbour	United States of America
Livadostra (<i>Gulf of Lepanto</i>)	Greece
Liverpool	New Brunswick
Liverpool	Nova Scotia
Ljungby	Sweden
Llanes (<i>Bay of Biscay</i>)	Spain
Loano	Italy—Sardinian Territories
Loanger	Sweden
Loc Malo (<i>Morbihan</i>)	France
Locmariaquer (<i>ditto</i>)	"
Loderup	Sweden
Løssøe (<i>Island in the Cattegat</i>)	Denmark
Løgator (<i>Denmark Proper</i>)	"
Loheia (<i>Yemen</i>)	Arabia
Loix (<i>Charente Inf.</i>)	France
Lokken	Denmark
Lombok—Island	Islands of Indian Sea, vis., Lombok
Lønborg (<i>Jutland</i>)	Denmark
Long Island	United States of America
Longone—Porto (<i>Island of Elba</i>)	Italy—Duchy of Tuscany
Longsund	Norway
Lønne (<i>Jutland</i>)	Denmark
Lønstrup	"
L'Orient (<i>Morbihan</i>)	France
Lormont (<i>Gironde</i>)	"
Lossin—Grande and Piccolo { (<i>Isles of Cherso and Ossero</i>) }	Italy—Austrian Territories
Lovisa	Russia—Northern Ports
Louga, or Lougia	Turkish Dominions
Louppe, La (<i>Vendée</i>)	France
Louis—Port (<i>Morbihan</i>)	"
Loutraki	Greece
Louvain	Belgium

PORTS.	COUNTRIES TO WHICH BELONGING.
Luarca (<i>Bay of Biscay</i>)	Spain
Lubbers	Hanover
Lübeck	Hanseatic Towns
Lubeck	United States of America
Luc (<i>Calvados</i>)	France
Lucca	Italy—Lucca
Luçon (<i>Vendée</i>)	France
Ludschuk Kaleh	{ Russia—Ports within the Black Sea
Lühe	Hanover
Luisina, or Eleusis	Greece
Lulea	Sweden
Lunenburg	Nova Scotia
Luri (<i>Corsica</i>) [*]	France
Luterine (<i>Sicily</i>)	Italy—Naples and Sicily
Lütjenburg (<i>Holstein</i>)	Denmark
Luzac (<i>Charente Inf.</i>)	France
Luzon, or Luçon—Island	Philippine Islands
Lyngen	Denmark
Lynsgoe	Norway
Lysekehl	Sweden
Maasholm	Denmark
Maasluys	Holland
Macao (<i>Portuguese Settlement</i>)	China
Macarsca (<i>Dalmatia</i>)	Italy—Austrian Territories
Macassa	Islands of Indian Seas, viz., Celebes
Macau (<i>Gironde</i>)	France
Maceio	Brazil
Machias	United States of America
Macinaggio (<i>Corsica</i>)	France
Macri (<i>Asia</i>)	Turkish Dominions
Macrinoros	Greece
Madagascar—Island	Madagascar
Madeira—Island	Madeira
Madras, or Fort St. George	{ Continental India—British Terri- tories
Magaguadavic	New Brunswick
Magazeno (<i>Naples</i>)	Italy—Naples and Sicily
Magleham	Sweden
Mahadiah, or Afrikeah	Tunis
Mahé	{ Continental India—French Pos- sessions
Mahim	—British Territories
Mahon—Port (<i>Island of Minorca</i>)	Spain
Mailleraye, La (<i>Seine Inf.</i>)	France
Maina, or Mani	Greece
Makkum	Holland
Malacca	{ Continental India—British Terri- tories

PORTS.	COUNTRIES TO WHICH BELONGING.
Malaga (<i>Mediterranean</i>)	Spain
Malagos—Island	{ Western Coast of Africa, not particularly designated
Malamocco—Island (<i>Bay of Venice</i>)	{ Italy—Austrian Territories
Mal Bay	Canada
Maldonado	Oriental Republic of the Uruguay
Malwan	{ Continental India—British Territories
Malines, or Mechlin	Belgium
Malmö	Sweden
Malo, St. (<i>Ille et Vilaine</i>)	France
Malpique	Prince Edward Island
Malta—Island	Malta
Manado, or Menado	{ Islands of the Indian Seas, viz., Celebes
Manar	Ceylon
Manchester	Nova Scotia
Mandahl	Norway
Mandavee (<i>in Cutch</i>)	{ Continental India—British Territories and Native States
Manfredonia (<i>Naples</i>)	Italy—Naples and Sicily
Mangalore, or Coreal Bunder (<i>Canara</i>)	{ Continental India—British Territories
Manilla (<i>Isle of Luzon</i>)	Philippine Islands
Manoro	Madagascar
Manzanilla (<i>Pacific</i>)	Mexico
Manzanillo	{ Foreign West India Islands, viz., Cuba
Maouna—Island	{ South Sea Islands, viz., Navigator's Islands
Mapoota—River	Eastern Coast of Africa
Maracaibo	Venezuela
Maranham, or Maranhão	Brazil
Marans (<i>Charente Inf.</i>)	France
Maratho Campo (<i>Island of Samos</i>)	Turkish Dominions
Marathon	Greece
Marathonisi, or Gythium (<i>Maina</i>)	„
Marbella, or Marvella (<i>Mediterranean</i>)	{ Spain
Marblehead	United States of America
Maréchale, La (<i>Gironde</i>)	France
Marennes (<i>Charente Inf.</i>)	„
Margarita—Island	Venezuela
Margot (<i>Charente Inf.</i>)	France
Mariager (<i>Jutland</i>)	Denmark
Mariboe (<i>Laaland</i>)	„
Mariegalante—Island	{ Foreign West India Islands, viz., Mariegalante
Maricensiel	Oldenburg

PORTS.	COUNTRIES TO WHICH BELONGING.
Marin (<i>Atlantic</i>)	Spain
Marina (<i>Tripoli</i>)	Syria and Palestine
Marioupol, or Marianopoli	Russia—Ports within the Black Sea
Maroin	Brazil
Marquesas—Islands (<i>French</i>)	South Sea Islands, viz., Marquesas
Marsala (<i>Sicily</i>)	Italy—Naples and Sicily
Marseillo, or Marseilles (<i>Bouches du Rhone—Mediterranean</i>)	France
Marshall (<i>Slesvig</i>)	Denmark
Marstrand	Sweden
Martigues, les (<i>Bouches du Rhone—Mediterranean</i>)	France
Martinho	Portugal Proper
Martinique—Island	Foreign West India Islands, viz., Martinique
Masuah, or Massouah (<i>Abyssinia</i>)	African Ports on the Red Sea
Masulipatam	Continental India—British Territories
Mata (<i>Mediterranean</i>)	Spain
Matacong	Western Coast of Africa, not particularly designated
Matamoros (<i>Gulf of Mexico</i>)	Mexico
Matane	Canada
Matanzas	Foreign West India Islands, viz., Cuba
Mataro (<i>Mediterranean</i>)	Spain
Matchian—Island	Islands of Indian Seas, viz., Matchian
Matchin (<i>Europe—Black Sea</i>)	Turkish Dominions
Matagorda (<i>Texas</i>)	United States of America
Matina (<i>Port of Cartago in Costa Rica—Atlantic</i>)	Central America
Maturin	Venezuela
Maubert (<i>Charente Inf.</i>)	France
Maulmain, or Moulmein	Continental India—British Territories
Mayagues	Foreign West India Islands, viz., Porto Rico
Mayo—Island	Cape Verde Islands
Mayotte—Island	Eastern Coast of Africa
Mazagan	Morocco
Mazatlan (<i>Pacific</i>)	Mexico
Mazzara (<i>Sicily</i>)	Italy—Naples and Sicily
Méans (<i>Loire Inf.</i>)	France
Méchers (<i>Charente Inf.</i>)	"
Mechlin, or Malines	Belgium
Medea, or Mehodiah	Algeria
Medemblik	Holland
Medford	Norway

PORTS.	COUNTRIES TO WHICH BELONGING.
Medford	United States of America
Megara	Greece
Mehediah, or Medea	Algeria
Melbourne	Victoria
Medillah (<i>Spanish Settlement</i>)	Morocco
Meldorf (<i>Holstein</i>)	Denmark
Meliapour, or St. Thomé	{ Continental India—Portuguese Possessions
Mellacores—River	{ Western Coast of Africa, not particularly designated
Mellissini	Greece
Melon et Châtain (<i>Charente Inf.</i>)	France
Memel	Prussia
Menidi	Greece
Mercury Island	{ Western Coast of Africa, not particularly designated
Mérial (<i>Corsica</i>)	France
Merignac (<i>Charente Inf.</i>)	"
Mergui (<i>Tenasserim</i>)	{ Continental India—British Territories
Mersyn (<i>Asia Minor</i>)	Turkish Dominions
Meschera (<i>Charente Inf.</i>)	France
Mesquer (<i>Loire Inf.</i>)	"
Messina (<i>Sicily</i>)	Italy—Naples and Sicily
Mesunde, or Musunde	Denmark
Methene (<i>Gulf of Egina</i>)	Greece
Methone, or Modon	"
Metis, or Mitis—River	Canada
Metway—Port	Nova Scotia
Mexillones	Peru
Mhova (<i>Gujerat</i>)	{ Continental India—British Territories and Native States
Middelfart (<i>Funen</i>)	Denmark
Middleburg	Holland
Middletown	United States of America
Milazzo, or Melazzo (<i>Sicily</i>)	Italy—Naples and Sicily
Milo, or Milos—Island	Greece
Mindafiao—Island	Philippine Islands
Mindoro—Island	"
Minimes, les (<i>Charente Inf.</i>)	France
Mirimichi	New Brunswick
Misulongi, or Messolonghi	Greece
Mitegoane	Haiti
Mitis, or Metis—River	Canada
Mobile	United States of America
Mocambo (<i>Atlantic</i>)	Mexico
Mocha (<i>Yemen</i>)	Arabia
Modon, or Methone	Greece
Moen—Island	Denmark
Mogadore	Morocco

PORTS.	COUNTRIES TO WHICH BELONGING.
Moines, Aux—Isle (<i>Morbihan</i>)	France
Molde	Norway
Molfetta (<i>Naples</i>)	Italy—Naples and Sicily
Mollendo (<i>Port of Arequipa</i>)	Peru
Mollerup (<i>Jutland</i>)	Denmark
Molo, or Molos (<i>Channel of Tantalanti</i>)	Greece
Monaco	Italy—Sardinian Territories
Monasteer	Tunis
Monembasia, or Napoli di Malbasia (<i>Maina</i>)	Greece
Monnards, les (<i>Charente Inf.</i>)	France
Monnikendam	Holland
Monopoli (<i>Naples</i>)	Italy—Naples and Sicily
Monrovia (<i>Republic of Liberia</i>)	Western Coast of Africa, not particularly designated
Montego Bay	British West India Islands, viz., Jamaica
Monterey (<i>Sea of California—Pacific</i>)	United States of America
Monte Video	Oriental Republic of the Uruguay
Montijo (<i>Pacific</i>)	New Grenada
Montreal	Canada
Montserrat—Island	British West India Islands, viz., Montserrat
Moondra (<i>Cutch</i>)	Continental India and Native States
Moose Factory (<i>James's Bay</i>)	Hudson's Bay Company's Settlements
Morant Bay	British West India Islands, viz., Jamaica
Moraria (<i>Mediterranean</i>)	Spain
Moreton Bay	New South Wales
Morgat (<i>Finisterre</i>)	France
Moricq (<i>Vendée</i>)	"
Morlaix (<i>Finisterre</i>)	"
Mornac (<i>Charente Inf.</i>)	"
Mortagne (<i>ditto</i>)	"
Mosco, or Moscoe	Turkish Dominions
Moss	Norway
Mossel Bay	Cape of Good Hope
Mosquito Coast	Central America
Mostaghanim, or Mostaganem	Algeria
Motala	Sweden
Mothoni, or Motho-koroni (<i>Coron.</i>)	Greece
Motir—Island	Islands of Indian Seas, viz., Motir
Motril (<i>Mediterranean</i>)	Spain
Moulinatte, le (<i>Charente Inf.</i>)	France
Moulmein (<i>Tenasserim</i>)	Continental India—British Territories

PORTS.	COUNTRIES TO WHICH BELONGING.
Mowee	{ South Sea Islands, viz., Sandwich Islands
Mozambique (<i>Portuguese</i>)	Eastern Coast of Africa
Muhlenborg	Denmark
Mujia (<i>Atlantic</i>)	Spain
Mundaca	"
Munsoor Cotah	{ Continental India—British Territories
Muntendam	Holland
Munychia (<i>Harbour of Athens</i>)	Greece
Murmagon	{ Continental India—Portuguese Possessions
Muros (<i>Atlantic</i>)	Spain
Murviedro (<i>Mediterranean</i>)	"
Muscat	Arabia
Musconisi—Island (<i>Asia Minor</i>)	Turkish Dominions
Munsholm	Denmark
Myconi, or Myconos—Island	Greece
Mysol—Island	Islands of Indian Seas, viz., Mysol
Mytikas	Greece
Mytilene—Island (<i>Asia</i>)	Turkish Dominions
Nagore	{ Continental India—British Territories
Nakskov, or Naxkow (<i>Laaland</i>)	Denmark
Nangasaki (<i>Island of Ximo</i>)	Japanese Islands
Nanning	{ Continental India—British Territories
Nansembay	Norway
Nantes (<i>Loire Inf.</i>)	France
Nantucket	United States of America
Naousa (<i>Island of Paros</i>)	Greece
Naples (Napoli)	Italy—Naples and Sicily
Napoli di Malbasia	Greece
Napoli di Romania, or Nauplia (<i>Port of Argos</i>)	"
Narva	Russia—Northern Ports
Nassau (<i>Island of New Providence</i>)	{ British West India Islands, viz., Bahamas
Natal, or Rio Grande do Norte	Brazil
Natal—Port	Cape of Good Hope
Natchez	United States of America
Navalo—Port (<i>Morbihan</i>)	France
Navarino, or Pylos	Greece
Navidad—Puerto de la (<i>Pacific</i>)	Mexico
Navigator's Islands	{ South Sea Islands, viz., Navigator's Islands
Naupactos	Greece
Nauplia, or Napoli di Romania	"
Nausa (<i>Island of Paros</i>)	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Naxia, or Naxos—Island	Greece
Nedkalix	Sweden
Negapatam	{ Continental India—British Terri- tories
Negombo	Ceylon
Negropont, or Egripo—Island	Greece
Negros—Island	Philippine Islands
Nelson	New Zealand
Necchori (<i>Misulongi</i>)	Greece
Nesion	"
Nestved (<i>Denmark Proper</i>)	Denmark
Neszmersyhl	Hanover
Nettuno	Italy—Papal Territories
Nevis—Island	{ British West India Islands, viz., Nevis
Neufeld	Hanover
Neufeldt (<i>Holstein</i>)	Denmark
Neuharlingersyhl	Hanover
Neuhaus (<i>on the Elbe</i>)	"
Neumuhlen (<i>ditto</i>)	Denmark
Neustadt (<i>Holstein</i>)	"
Neustadt Godens	Hanover
New Amsterdam	British Guiana, viz., Berbice
New Archangel (<i>Island of Sitka</i>)	Russian Settlements in America
Newark	United States of America
New Bedford	"
New Britain	{ Islands of the Indian Seas, viz., New Britain
Newburn	United States of America
Newburyport	"
New Caledonia	{ South Sea Islands, viz., New Ca- ledonia
New Carlisle	Canada
Newcastle	New South Wales
Newcastle	United States of America
New Edinburgh	Nova Scotia
New Guinea—Island	{ Islands of Indian Seas, viz., New Guinea
Newhaven	United States of America
New Hebrides	{ South Sea Islands, viz., New He- brides
New Ireland	New Ireland
New London	United States of America
New Orleans	"
New Plymouth	New Zealand
Newport (<i>Rhode Island</i>)	United States of America
New Providence—Island	{ British West India Islands, viz., Bahamas
Newtee	{ Continental India—British Terri- tories

PORTS.	COUNTRIES TO WHICH BELONGING.
New York	United States of America
Nexó, or Nexóe (<i>Island of Bornholm</i>)	{ Denmark
Nibe (<i>Jutland</i>)	"
Nicaragua—St. Juan de— <i>See</i> under "St."	
Nicaria— <i>Island (Asia)</i>	Turkish Dominions
Nice	Italy—Sardinian Territories
Nichet—Port (<i>Loire Inf.</i>)	France
Nicholson—Port	New Zealand
Nickerie (<i>Surinam</i>)	Dutch Guiana
Nicobar Islands	{ Islands of the Indian Seas, viz., Nicobar Islands
Nicolaev, or Nicholæff (<i>Gov. Kherson</i>)	{ Russia—Ports within the Black Sea
Nicomedia, or Ismid (<i>Asia—Sea of Marmara</i>)	{ Turkish Dominions
Nicoya—Gulf of (<i>Costa Rica—Pacific</i>)	{ Central America
Nieul (<i>Charente Inf.</i>)	France
Nieuport	Belgium
Niewe Diep	Holland
Niewe Schans	"
Ningo, Great (<i>Danish</i>)	{ Western Coast of Africa, not particularly designated
— Little	"
Ningpo	China
Nio, or Nios (Ios)— <i>Island</i>	Greece
Nippon— <i>Island</i>	Japanese Islands
Nobleboro	United States of America
Noermunde	Denmark
Noirmoutiers— <i>Iale (Vendée)</i>	France
Noordwyk	Holland
Nordborg (<i>Island of Alsén—Slesvig</i>)	{ Denmark
Nordbye (<i>Island of Sameøe</i>)	"
Norden	Hanover
Norderschleuse	Denmark
Norderney— <i>Island</i>	Hanover
Nordmaling	Sweden
Nordstrand— <i>Island (Slesvig)</i>	Denmark
Nordvig (<i>Jutland</i>)	"
Norfolk	United States of America
Norköping	Sweden
Norrtälge	"
Nouvelle, La (<i>Ande—Mediterranean</i>)	{ France
Nouza (<i>Corsica</i>)	"
Noyalé (<i>Morbihan</i>)	"
Nuevitas	{ Foreign West India Islands, viz., Cuba

PORTS.	COUNTRIES TO WHICH BELONGING.
sz—River	{ Western Coast of Africa, not particularly designated
org (<i>Funen</i>) . . . . .	. Denmark
Carleby, or New Carleby . . . . .	. Russia—Northern Ports
jöbing in Zealand . . . . .	. Denmark
jöbing in Falster "
jöbing in Morso "
öping . . . . .	. Sweden
nd "
indegab (<i>Jutland</i>) . . . . .	. Denmark
tadt . . . . .	. Russia—Northern Ports
ted (<i>Laaland</i>) . . . . .	. Denmark
u, or Woahoe	{ South Sea Islands, viz., Sandwich Islands
rndorff . . . . .	. Hanover
landsvogen . . . . .	. Norway
tum . . . . .	. Oldenburg
coke . . . . .	. United States of America
nlik (<i>Asia Minor</i>) . . . . .	. Turkish Dominions
nse (<i>Funen</i>) . . . . .	. Denmark
ssa (<i>Gov. Kherson</i>) . . . . .	. Russia—Ports within the Black Sea
en . . . . .	. Norway
l, or Ohrt (<i>Island of Fehern</i>)	{ Denmark
mburg . . . . .	. Oldenburg
rsun . . . . .	. Hanover
Harbour	{ British West India Islands, viz., Jamaica
Town, or Edgar Town . . . . .	. United States of America
on, or Oloron—Isle . . . . .	. France
ier, Port (<i>Island of Mytine</i>)	{ Turkish Dominions
sa (<i>Honduras—Atlantic</i>) . . . . .	. Central America
enville (<i>Manche</i>) . . . . .	. France
ga . . . . .	. Russia—Northern Ports
ro . . . . .	. Continental India—Camboja, &c.
re . . . . .	. " British Territories
rniwick, or Uppernavick <i>Danish Settlement in Davis's Straits</i>)	{ Greenland and Davis's Straits
rto . . . . .	. Portugal Proper
n, or Wahren . . . . .	. Algeria
ye, or Örebye (<i>Jutland</i>) . . . . .	. Denmark
ou (<i>Asia—Black Sea</i>) . . . . .	. Turkish Dominions
gon, or Columbia River— <i>British Forts and Settlements</i>	{ Hudson's Bay Company's Settlements
grund . . . . .	. Sweden
l (<i>Isle of Negropont</i>) . . . . .	. Greece
oco—River . . . . .	. Venezuela

PORTS.	COUNTRIES TO WHICH BELONGING.
Orivol (<i>Charente Inf.</i>)	France
Ormuz—Island (<i>under the Do-</i> <i>minion of the Imam of Muscat</i>) {	Persia
Orope, or Ropo	Greece
Orotava (<i>Island of Teneriffe</i>)	Canary Islands
Ortona-à-mare (<i>Naples</i>)	Italy—Naples and Sicily
Orphano (<i>Europe—Mediterranean</i>)	Turkish Dominions
Ors (<i>Charente Inf.</i>)	France
Osten (<i>on the Elbe</i>)	Hanover
Ostend	Belgium
Osterholz	Hanover
Ostermor	Denmark
Osterœ—Island	Iceland and Faroer Islands
Öster Risoer, or East Ries	Norway
Otago	New Zealand
Otaheite, or Tahiti—Island	{ South Sea Islands, viz., Society Islands
Otranto (<i>Naples</i>)	Italy—Naples and Sicily
Ottendorff (<i>on the Elbe</i>)	Hanover
Ottensen (<i>Holstein</i>)	Denmark
Oridiopoli	Russia—Ports within the Black Sea
Ouistreham (<i>Calvados</i>)	France
Owhyhee	{ South Sea Islands, viz., Sandwich Islands
Oxford	United States of America
Oyolava, or Upolu	{ South Sea Islands, viz., Naviga- tor's Islands
Pabos (<i>Gaspé</i>)	Canada
Pacasmayo	Peru
Padang	{ Islands of Indian Seas, viz., Su- matra
Padulella (<i>Corfica</i>)	France
Pagensand (<i>Elbe</i>)	Denmark
Paimbœuf (<i>Loire Inf.</i>)	France
Paimpol (<i>Côtes du Nord</i>)	"
Paimpoul (<i>Finisterre</i>)	"
Palais (<i>Belle Isle</i>)	"
Palamos (<i>Mediterranean</i>)	Spain
Palawan—Island	Philippine Islands
Palembang	{ Islands of Indian Seas, viz., Suma- tra
Paloechalia	Greece
Palermo (<i>Sicily</i>)	Italy—Naples and Sicily
Palma (<i>Island of Majorca</i>)	Spain
Palma—Island	Canary Islands
Palma (<i>Sicily</i>)	Italy—Naples and Sicily
Palmas, las (<i>Island of Grand</i> <i>Canary</i>)	{ Canary Islands

PORTS.	COUNTRIES TO WHICH BELONGING.
Palmas—Cape	{ Western Coast of Africa, not particularly designated
Paluden (<i>Finisterre</i>)	France
Pampata (<i>Island of Margarita</i>)	Venezuela
Panama (<i>Pacific</i>)	New Grenada
Panay—Island	Philippine Islands
Pandaram (<i>Cochin China</i>)	Continental India—Camboja, &c.
Pan de Azucar	Chili
Paniany	{ Continental India—British Territories
Panorme (<i>Island of Tino</i>)	Greece
Panormo (<i>Sea of Marmara</i>)	Turkish Dominions
Panormo (<i>Albania</i>)	"
Pantura	Ceylon
Panuco (<i>Gulf of Mexico</i>)	Mexico
Papagayo—Gulf of (<i>Nicaragua</i>)	{ Central America
— <i>Pacific</i>)	
Papeéte (<i>Tahiti</i>)	{ South Sea Islands, viz., Society Islands
Papenburg	Hanover
Papua	{ Islands of Indian Seas, viz., New Guinea
Papudo	Chili
Paquica	Bolivia
Para	Brazil
Paraiba	"
Paramaribo (<i>Surinam</i>)	Dutch Guiana
Paranagua	Brazil
Parenzo	Italy—Austrian Territories
Parga (<i>Albania</i>)	Turkish Dominions
Parichia (<i>Paros</i>)	Greece
Parnahiba	Brazil
Paros—Island	Greece
Parsborough	Nova Scotia
Passages (<i>Bay of Biscay</i>)	Spain
Paspebiac (<i>Bay of Chaleur</i>)	Canada
Pataholm	Sweden
Patmos—Island	Turkish Dominions
Patras	Greece
Patta, or Patte—Island and Port,	Eastern Coast of Africa
Patti (<i>Sicily</i>)	Italy—Naples and Sicily
Pauillac (<i>on the Garonne</i>)	France
Paulo de Loando (<i>Portuguese</i>)	{ Western Coast of Africa, not particularly designated
Payta (<i>Port of Piura</i>)	Peru
Paxo—Island	Ionian Islands
Pchiate	Russia—Ports within the Black Sea
Pearl River	United States of America
Pedestal Point	{ Western Coast of Africa, not particularly designated

PORTS.	COUNTRIES TO WHICH BELONGING.
Pedir	{ Islands of Indian Seas, viz., Su-
Pekela	matra
Pelard (<i>Charente Inf.</i>)	Holland
Pellerin, Le (<i>Loire Inf.</i>)	France
Pelew Islands	"
Pellworm—Island (<i>Slesvig</i>)	{ Islands of Indian Seas, viz., Pelew
Pemba—Island	Islands
Peña Blanca	Denmark
Penang, or Prince of Wales'	Eastern Coast of Africa
Island	Chili
Penco (<i>Bay of Concepcion</i>).	{ Continental India, British Terri-
Penderakha (<i>Europe—Black Sea</i>)	tories
Pénerf (<i>Morbihan</i>)	Chili
Peniche	Turkish Dominions
Penobscot	France
Pensacola	Portugal Proper
Pensez (<i>Finisterre</i>)	United States of America
Perce	"
Peride, La (<i>Charente Inf.</i>)	France
Pernambuco	Canada
Pernau	France
Perotine, La (<i>Charente Inf.</i>)	Brazil
Perray, Le (<i>Vendée</i>)	Russia—Northern Ports
Perroche, La (<i>Charente Inf.</i>)	France
Perros (<i>Côtes du Nord</i>)	"
Persaim, or Bassien	"
Perth Amboy	{ Continental India—Birman Em-
Pesaro	pire
Petalidi	United States of America
Petersburg	Italy—Papal Territories
Petersburg	Greece
Petites Roches (<i>Charente Inf.</i>)	United States of America
Petropavlovsk, or St. Peter	Russia—Northern Ports
and St. Paul (<i>Kamtchatka</i>)	France
Pfokis (<i>Asia Minor</i>)	{ Russian Dominions in Eastern
Phalerum (<i>Harbour of Athens</i>)	Siberia
Philadelphia	Turkish Dominions
Philippeville Stora	Greece
Phuyen, or Phouyin (<i>Cochin</i>	United States of America
<i>China</i>)	Algeria
Piada (<i>Gulf of Ægina</i>)	{ Continental India—Camboja, &c.
Piba, or Peba	Greece
Pichidanque	Brazil
Pico—Island	Chili
Pictou	Azores
Pietra (<i>Corsica</i>)	Nova Scotia
Pillau	France
	Prussia

PORTS.	COUNTRIES TO WHICH BELONGING.
us (<i>Port of Athens</i>)	Greece
gua—River	Peru
.	"
, or Pithea	Sweden
ton	United States of America
town (<i>Crooked Island</i>)	{ British West India Islands, viz., Bahamas
a—See Payta.	
ntia	Newfoundland
ne (<i>Gironde</i>)	France
coët (<i>Côtes du Nord</i>)	"
na (<i>Asia—Black Sea</i>)	Turkish Dominions
ib, Le (<i>Charente Inf.</i>)	France
lonnier et Foubedeau (<i>Charente Inf.</i>)	{ "
er (<i>Côtes du Nord</i>)	"
escat (<i>Finisterre</i>)	"
gastel (<i>ditto</i>)	"
(<i>Zealand</i>)	Denmark
outh	{ British West India Islands, viz., Montserrat
outh	United States of America
t-au-Pitre	{ Foreign West India Islands, viz., Guadaloupe
t de Galle	Ceylon
t Pedro	"
candro—Island	Italy—Austrian Territories
égue (<i>Bouches du Rhone—Mediterranean</i>)	{ France
se	{ Foreign West India Islands, viz., Porto Rico
licherry	{ Continental India—French Possessions
aven (<i>Finisterre</i>)	France
i Audemer (<i>Eure</i>)	"
i Croix (<i>Finisterre</i>)	"
eau (<i>Bouches du Rhone—Mediterranean</i>)	{ "
e Delgada (<i>Island of St. Michael</i>)	{ Azores
e Vedra (<i>Atlantic</i>)	Spain
i l'Abbé (<i>Finisterre</i>)	France
orson (<i>Manche</i>)	"
rieux (<i>Côtes du Nord</i>)	"
uzval (<i>Finisterre</i>)	"
Bunder (<i>in Gujerat</i>)	{ Continental India—British Territories and Native States
, or Popoe	{ Western Coast of Africa, not particularly designated

PORTS	COUNTRIES TO WHICH BELONGING.
Port au Loup Is.	France
Port au Loup Is. (Island of St. Pierre)	France
Port-au-François—St. Pierre—Miquelon	France
Port-au-Prince	Norway
Port-au-Prince	France
Port-au-Prince	South Australia
— Albany (Tasmania)	New South Wales
— Antigua	British West India Islands, viz., Jamaica
— Augusta	West Australia
— St. Pierre de Port-au-Prince	Haiti
— St. Pierre de Port-au-Prince	"
— Port-au-Prince	France
— Port-au-Prince	Cape of Good Hope
— Port-au-Prince (Mauritius)	France
— Port-au-Prince (Tasmania)	"
— Port-au-Prince (Tasmania)	Africa—Fernando Po
— Port-au-Prince	— Eastern Coast
— Port-au-Prince (Mauritius)	France
— Port-au-Prince	Van Diemen's Land
— Port-au-Prince	Cadiz
— Port-au-Prince (Côte du Nord)	France
— Port-au-Prince	Foreign West India Islands, viz., Guadaloupe
— Port-au-Prince	Cape of Good Hope
— Port-au-Prince (Caledonia)	France
— Port-au-Prince (North Australia)	New South Wales
— Port-au-Prince	Cape of Good Hope
— Port-au-Prince	Eastern Coast of Africa
— Port-au-Prince (Morbihan)	France
— Port-au-Prince	New South Wales
— Port-au-Prince (Cape of Good Hope)	Cape of Good Hope
— Port-au-Prince, or Port-au-Prince (Finistère)	France
— Port-au-Prince (Morbihan)	"
— Port-au-Prince	South Australia
— Port-au-Prince (Morbihan)	France
— Port-au-Prince	Mauritius
— Port-au-Prince (Island of Minorca)	Spain
— Port-au-Prince	British West India Islands, viz., Jamaica
— Port-au-Prince, or Porto Maurizio	Italy—Sardinian Territories
— Port-au-Prince	Nova Scotia
— Port-au-Prince (Côte du Nord)	France
— Port-au-Prince	British West India Islands, viz., Jamaica

PORTS.	COUNTRIES TO WHICH BELONGING.
Port Natal	Cape of Good Hope
— Navalo (<i>Morbihan</i>).	France
— Nichet (<i>Loire Inf.</i>)	"
— Nicholson	New Zealand
— of Spain	{ British West India Islands, viz., Trinidad
— Paix	Hayti
— Philip	Victoria
— Philippe (<i>Morbihan</i>)	France
— Ross	{ South Sea Islands, viz., Auckland Islands
— Royal	{ Foreign West India Islands, viz., Martinique
— Republicain, or Port au Prince	{ Hayti
— Roseway	Nova Scotia
— Rû (<i>Finisterre</i>)	France
— Stavio (<i>Island of Tino</i>)	Greece
— Tudy (<i>Morbihan</i>)	France
— Vendres (<i>Pyrénées Orient</i>) — (<i>Mediterranean</i>)	{ "
— Wallace	Nova Scotia
— William	Falkland Islands
Portel (<i>Pas de Calais</i>)	France
Portendic (<i>French</i>)	{ Western Coast of Africa, not par- ticularly designated
Portes, les (<i>Charente Inf.</i>)	France
Porticciolo (<i>Corsica</i>)	"
Portimão, Villa Nova	Portugal Proper
Portissa, or Porticha (<i>one of</i> <i>the Mouths of the Danube</i>)	{ Turkish Dominions
Portland	United States of America
Portland (<i>District of Melbourne</i>)	Victoria
Portmieux (<i>Côtes du Nord</i>)	France
Portneuf	Canada
Porto Alegre	Brazil
— Bello (<i>Atlantic</i>)	New Grenada
— Cheli	Greece
— Farina	Tunis
— Ferrajo (<i>Island of Elba</i>)	Italy—Duchy of Tuscany
— Fino	" —Sardinian Territories
— Leone, or Piræus	Greece
— Longone (<i>Island of Elba</i>)	Italy—Duchy of Tuscany
— Novo	{ Continental India—British Terri- tories
— Quito	Italy—Austrian Territories
— Rafti	Greece
— Re	Italy—Austrian Territories
— Rico— <i>Island and Port</i>	{ Foreign West India Islands, viz., Porto Rico

PORTS.	COUNTRIES TO WHICH BELONGING.
Porto Seguro	Brazil
— Torres (<i>Island of Sardinia</i>)	Italy—Sardinian Territories
— Verchio (<i>Corsica</i>)	France
— Venere	Italy—Sardinian Territories
Portrieux (<i>Côte du Nord</i>)	France
Portsmouth	United States of America
Portudal	{ Western Coast of Africa, not particularly designated
Portugalete (<i>Bay of Biscay</i>)	Spain
Portzal (<i>Finisterre</i>)	France
Possession Island	{ Western Coast of Africa, not particularly designated
Potrero	Chili
Pouldu, Le (<i>Finisterre</i>)	France
Ponlethra (<i>Gulf of Nauplia</i>)	Greece
Pouliguen, Le (<i>Loire Inf.</i>)	France
Præste, or Præstøe (<i>Zealand</i>)	Denmark
Prampram	{ Western Coast of Africa, not particularly designated
Pré, La (<i>Charente Inf.</i>)	France
Previa (<i>Albania</i>)	Turkish Dominions
Prince Edward Island	Prince Edward Island
Prince of Wales' Island, or Penang	{ Continental India—British Territories
Prince's Island (<i>Portuguese</i>)	{ Western Coast of Africa, not particularly designated
Principe	{ Foreign West India Islands, viz., Cuba
Procida—Island (<i>Naples</i>)	Italy—Naples and Sicily
Propriano (<i>Corsica</i>)	France
Prospect	United States of America
Proti, or Prodano—Island	Greece
Providence (<i>Rhode Island</i>)	United States of America
Provincetown	"
Prunette (<i>Corsica</i>)	France
Paatha	Greece
Psathopyrgos	"
Pugwash	Nova Scotia
Puerto, or Punta de Arenas (<i>Gulf of Nicoya, Costa Rica</i>)	{ Central America
— — (<i>Pacific</i>)	
Puerto Cabello	Venezuela
Puerto de la Flore (<i>Gulf of Papagayo—Pacific</i>)	{ Central America
Puerto de Santa Maria, or St. Mary's (<i>Atlantic</i>)	{ Spain
Puerto Principe	{ Foreign West India Islands, viz., Cuba
Pulicat	{ Continental India—British Territories

PORTS.	COUNTRIES TO WHICH BELONGING.
Puña—Island (<i>Bay of Guayaquil</i>)	Ecuador
Punta (or Puerto) de Arenas (<i>Gulf of Nicoya, Costa Rica</i>) — <i>Pacific</i>)	Central America
Punta Sta. Elena	Ecuador
Purmerend	Holland
Putet (<i>Charente Inf.</i>)	France
Pylos, or Navarino	Greece
Pyriac (<i>Loire Inf.</i>)	France
Pyrgi (<i>Gulf of Arkadia</i>)	Greece
Qualsand	Norway
Quatre Vents (<i>Morbihan</i>)	France
Quebec	Canada
Quiberon, Port Maria de (<i>Morbihan</i>)	France
Quilca	Peru
Quilimane (<i>Portuguese</i>)	Eastern Coast of Africa
Quillebœuf (<i>Eure</i>)	France
Quilon (<i>in Travancore</i>)	Continental India—British Territories and Native States
Quimper (<i>Finisterre</i>)	France
Quimperlé (<i>ditto</i>)	France
Quincy	United States of America
Quinhon (<i>Cochin China</i>)	Continental India—Camboja, &c.
Quinpore	Continental India—Camboja, &c.
Quitta	Western Coast of Africa, not particularly designated
Rabat, or New Sallee	Morocco
Ragusa (<i>Austrian Dalmatia</i>)	Italy—Austrian Territories
Rajapoor	Continental India—British Territories
Ramree (<i>Aracan</i>)	“
Ramshag	Nova Scotia
Randers (<i>Jutland</i>)	Denmark
Ranea	Sweden
Rangoon	Continental India—Birman Empire
Ranquet (<i>Bouches du Rhone—Mediterranean</i>)	France
Raüdervehn	Hanover
Baumo	Russia—Northern Ports
Realejo (<i>Nicaragua—Pacific</i>)	Central America
Record Island	Western Coast of Africa, not particularly designated
Recoulaine (<i>Charente Inf.</i>)	France
Recouvrance (<i>Finisterre</i>)	“
Bedon (<i>Ille et Vilaine</i>)	“
Redut Kalé, or Radoute Kaleh	Russia—Ports within the Black Sea

PORTS.	COUNTRIES TO WHICH BELONGING.
Reersøe	Denmark
Refugio, El (<i>Matamoros—Gulf of Mexico</i>)	Mexico
Reggio (<i>Naples</i>).	Italy—Naples and Sicily
Regnéville (<i>Manche</i>)	France
Regnigade	Spain
Reiherstieg	Hanover
Reikjavik (<i>Iceland</i>)	Iceland and Faroer Islands
Rekum	"
Reni, or Tomarowo	Russia—Ports within the Black Sea
Renky (<i>Asia—Dardanelles</i>)	Turkish Dominions
Rensborg (<i>Slesvig</i>)	Denmark
Requejada, or Requexada (<i>Bay of Biscay</i>)	Spain
Restigouche	New Brunswick
Retimo (<i>Candia</i>)	Turkish Dominions
Revel	Russia—Northern Ports
Reushenhafen (<i>Holstein</i>)	Denmark
Reycheville (<i>Gironde</i>).	France
Rhé—Ile de	"
Rhio (<i>Dutch Settlement</i>)	Islands of Indian Seas, viz., Bintang
Rhode Island	United States of America
Rhodes—Island (<i>Asia</i>)	Turkish Dominions
Rhodosto (<i>Europe—Sea of Marmara</i>)	"
Ribadeo, or Rivadeo (<i>Bay of Biscay</i>)	Spain
Riba de Sella, or Riva de Cella (<i>Bay of Biscay</i>)	"
Ribe, or Ripen (<i>Slesvig</i>)	Denmark
Ribérou (<i>Charente Inf.</i>)	France
Ribnitz	Mecklenburg
Richard (<i>Gironde</i>)	France
Richardais, La (<i>Ille et Vilaine</i>)	"
Richibucto	New Brunswick
Richmond—Port (<i>Staten Island</i>)	United States of America
Richmond	Prince Edward Island
Richmond (<i>Virginia</i>)	United States of America
Riga	Russia—Northern Ports
Rimilos	Greece
Rimouski	Canada
Ringkjøbing (<i>Jutland</i>)	Denmark
Rio Bueno	British West India Islands, viz., Jamaica
—Bento	Western Coast of Africa, not particularly designated
—Caribe	Venezuela
—Colorado (<i>Gulf of California—Pacific</i>)	Mexico

PORTS.	COUNTRIES TO WHICH BELONGING.
Rio Doce	Brazil
—Grandee São José do Norte, or Rio Grande do Sul	{ " }
—Grande	{ Western Coast of Africa, not particularly designated }
—Hacha (<i>Atlantic</i>)	New Grenada
—Janeiro, or St. Sebastian	Brazil
—Ligua	Chili
—Nuñez	{ Western Coast of Africa, not particularly designated }
Ripen, or Ribe (<i>Slesvig</i>)	Denmark
Ritzebuttel (<i>Hamburg</i>)	Hanseatic Towns
Rivaux, Les (<i>Charente Inf.</i>)	France
Rive, Doux (<i>ditto</i>)	"
Riverhead	United States of America
River Nuñez	{ Western Coast of Africa, not particularly designated }
River Orinoco	Venezuela
Rivière du Loup	Canada
Road Harbour	{ British West India Islands, viz., Tortola }
Roche Bernard, La (<i>Morbihan</i>)	France
Rochelle, La (<i>Charente Inf.</i>)	"
Rocheport (<i>ditto</i>)	"
Roches—See "Grandes and Petites Roches"	{ " }
Rodbye (<i>Laaland</i>)	Denmark
Roeskilde (<i>Zealand</i>)	"
Rogósizza (<i>Dalmatia</i>)	Italy—Austrian Territories
Romó, or Römöe—Island (<i>Slesvig</i>)	Denmark
Rónne (<i>Island of Bornholm</i>)	"
Ronnebeck	Hanover
Ronneby	Sweden
Roquetas (<i>Mediterranean</i>)	Spain
Roree	{ Continental India—British Territories }
Rorvig	Denmark
Rorum	Sweden
Rosas (<i>Mediterranean</i>)	Spain
Roseway—Port	Nova Scotia
Roscoff (<i>Finisterre</i>)	France
Roseau	{ British West Indian Islands, viz., Dominica }
Rostock	Mecklenburg
Rostov, or Rostoff, or Rostow,	Russia—Ports within the Black Sea
Rothschensalm	" —Northern Ports
Rotterdam	Holland
Rovigno	Italy—Austrian Territories
Rovoliari	Greece
Rouen (<i>Seine Inf.</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Rouno, or Runo—Island (<i>Gulf of Livonia</i>)	Russia—Northern Ports
Rousse—Isle (<i>Corsica</i>)	France
Royan (<i>Charente Inf.</i>)	"
Rû—Port (<i>Finisterre</i>)	"
Rudkjóbing (<i>Langeland</i>)	Denmark
Ruelle, la (<i>Eure</i>)	France
Rugen—Island	Prussia
Rugenwalde	"
Rumili (<i>Europe—Black Sea</i>)	Turkish Dominions
Russell	New Zealand
Rustringersiel, or Rustersiel	Oldenburg
Rutnagherry	Continental India—British Territories
Ruttebuller	Denmark
Saardam, or Zaandam	Holland
Sable Island	Nova Scotia
Sables d'Olonne, or Les Sables (<i>Vendée</i>)	France
Sabye (<i>Zealand</i>)	Denmark
Saco	United States of America
Sadras	Continental India—British Territories
Saffi, or Asaffi	Morocco
Sag Harbour	United States of America
Sagres	Portugal Proper
Sagua, or Xagua	Foreign West India Islands, viz., Cuba
Saguenay—River	Canada
Saide, or Seyde	Syria and Palestine
Sai—Gon (<i>Cochin China</i>)	Continental India—Camboja, &c.
St.—Sainte—San—Santo, or Santa, viz. :—	
Aignant (<i>Charente Inf.</i>)	France
Andero, or Santander (<i>Bay of Biscay</i>)	Spain
Andrew's	New Brunswick
Andrew's Bay	Western Coast of Africa, not particularly designated
Anna de Tamaulipas, or Tampico (<i>Gulf of Mexico</i>)	Mexico
Anne	Greece
Anne	Canada
Ann's	New Brunswick
Ann's (<i>Cape Breton</i>)	Nova Scotia, &c.
Ann's	British West India Islands, viz., Jamaica
Antonio	Chili

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Sainte—San—Santo, or Santa, viz :—	
Antonio—Island . . .	Cape Verde Islands
Antonio Lizardo—Island { (<i>Atlantic</i>) . . .	Mexico
Armel (<i>Morbihan</i>) . . .	France
Augustine (<i>Florida</i>) . . .	United States of America
Bartholomew—Island . . .	{ Foreign West India Islands, viz., St. Bartholomew
Blas (<i>Pacific</i>) . . .	Mexico
Bonnet (<i>Charente Inf.</i>) . . .	France
Briac (<i>Ille et Vilaine</i>) . . .	"
Brieuc, or Brioux (<i>Côtes du Nord</i>) . . .	"
Carlos (<i>Isle of Chiloe</i>) . . .	Chili
Cast (<i>Côtes du Nord</i>) . . .	France
Catharina . . .	Brazil
Chamas (<i>Bouches du Rhone</i> { — <i>Mediterranean</i>) . . .	France
Christopher—Island . . .	{ British West India Islands, viz., St. Christopher
Croix—Island . . .	{ Foreign West India Islands, viz., St. Croix
Cruz (<i>Teneriffe</i>) . . .	Canary Islands
Cruz, or Agadir . . .	Morocco
Cruz . . .	Cuba
Denis (<i>Charente Inf.</i>) . . .	France
Denis . . .	Bourbon
Diego (<i>California</i>) . . .	United States of America
Domingo . . .	Hayti
Elme (<i>Bouches du Rhone</i> { — <i>Mediterranean</i>) . . .	France
Estéphe (<i>Gironde</i>) . . .	"
Eustatius—Island . . .	{ Foreign West India Islands, viz., St. Eustatius
Fernando . . .	{ British West India Islands, viz., Trinidad
Feliu (<i>Mediterranean</i>) . . .	Spain
Florent (<i>Corsica</i>) . . .	France
Francisco, Yerba Buena Bay (<i>California—Pacific</i>) . . .	{ United States of America
Frould (<i>Charente Inf.</i>) . . .	France
Gallan—Island . . .	Peru
George—Bay of . . .	Newfoundland
George—Island . . .	Patagonia—Ports on the Atlantic
George—Island . . .	Azores
George Del Mina, or Elmina (<i>Dutch</i>) . . .	{ Western Coast of Africa, not particularly designated

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Sainte—San—Santo, or Santa, viz. :—	
George, or Gheorghievskoi (one of the Mouths of the Danube)	Russia—Ports within the Black Sea
George—Fort (<i>Madras</i>)	Continental India—British Territories
Georges, Cros (<i>Var—Mediterranean</i>)	France
Georges de Didonne (<i>Charente Inf.</i>)	"
Georges du Doubet (<i>ditto</i>)	"
George's	British West India Islands, viz., Grenada
George's	" Bermudas
Germain—Sur-Ay (<i>Manche</i>)	France
Gilles (<i>Vendée</i>)	"
Helena—Island	St. Helena
Helena Tonnara (<i>Sicily</i>)	Italy—Naples and Sicily
Isidore	Greece
Jago—Island	Cape Verde Islands
Jago de Cuba	Foreign West India Islands, viz., Cuba
Jean d'Arc	Syria and Palestine
Jean de Luz (<i>Basses Pyrénées</i>)	France
João, da (<i>Oporto</i>)	Portugal Proper
John—Island	Foreign West India Islands, viz., St. John
John's	Newfoundland
John's	New Brunswick
John's	British West India Islands, viz., Antigua
José	Brazil
José de Lambayeque	Peru
Joseph (<i>Florida</i>)	United States of America
Juan de Nicaragua, or Grey Town (held under British Protection for the King of the Mosquito Territory— <i>Atlantic</i>)	Central America
Juan de Porto Rico	Foreign West India Islands, viz., Porto Rico
Juan del Norte (<i>Pacific</i>)	Central America
Juan del Sur (<i>Nicaragua—Pacific</i>)	"
Jullien (<i>Gironde</i>)	France
Kitt's—Island	British West India Islands, viz., St. Christopher

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Sainte—San—Santo, or Santa, viz. :—	
Louis—Isle and Fort . . .	French Possessions in Senegambia
Lucar (<i>Atlantic</i>) . . .	Spain
Lucea	{ British West India Islands, viz., Jamaica
Lucia—Island	Cape Verde Islands
Lucia—Island	{ British West India Islands, viz., St. Lucia
Malo (<i>Ille et Vilaine</i>) . . .	France
Margarethen (<i>on the Elbe</i>) . .	Denmark
Marguerite—Isle (<i>Var—Mediterranean</i>) . . .	{ France
Maria—Island	Azores
Maria—Island (<i>Bay of Concepcion</i>)	{ Chili
Mark	Hayti
Mark's (<i>Florida</i>)	United States of America
Marta (<i>Atlantic</i>)	New Grenada
Martin (<i>Isle de Rhé—Charente Inf.</i>)	{ France
Martin—Island	{ Foreign West India Islands, viz., St. Martin
Martinho	Portugal Proper
Mary's, or Puerto de Santa Maria (<i>Atlantic</i>)	{ Spain
Mary's — Island (<i>River Gambia</i>)	{ British Possessions on the River Gambia
Mary's (<i>Georgia</i>)	United States of America
Maura—Island and Port . . .	Ionian Islands
Maxime (<i>Var—Mediterranean</i>)	{ France
Michael—Island	Azores
Michel (<i>Vendée</i>)	France
Nazaire (<i>Loire Inf.</i>)	„
Nazaire (<i>Var—Mediterranean</i>)	{ „
Nicolas (<i>Finisterre</i>)	„
Nicolas—Island	Cape Verde Islands
Nicolas	Peru
Pantelermon	Greece
Pardou (<i>Gironde</i>)	France
Paul	Bourbon
Paulo de Loando (<i>Portuguese</i>)	{ Western Coast of Africa, not particularly designated
Peter's	New Brunswick
Pierre (<i>Isle Oleron—Charente Inf.</i>)	{ France
Pierre	{ Foreign West India Islands, viz., Martinique

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Sainte—San—Santo, or Santa, viz. :—	
Pol de Leon (<i>Finisterre</i>) .	France
Raphael (<i>Var—Mediterranean</i>) {	"
Remo	Italy—Sardinian Territories
Salvador (<i>Salvador—Pacific</i>)	Central America
Salvador, or Bahia	Brazil
Samparisa	Greece
Sauveur (<i>Calvados</i>)	France
Sebastian (<i>Bay of Biscay</i>)	Spain
Sebastian, or Rio Janeiro	Brazil
Servan (<i>Ille et Vilaine</i>)	France
Seurin d'Uzet (<i>Charente Inf.</i>)	"
Stefano	Italy—Duchy of Tuscany
Stephen	New Brunswick
Suliac (<i>Ille et Vilaine</i>)	France
Thomas—Island (<i>Portuguese</i>) {	Western Coast of Africa, not particularly designated
Thomas—Island {	Foreign West India Islands, viz., St. Thomas
Thomé, or Meliapour {	Continental India—Portuguese Possessions
Tomas (<i>Guatemala—Gulf of Mexico</i>) {	Central America
Trojan (<i>Charente Inf.</i>)	France
Tropez (<i>Var—Mediterranean</i>) {	"
Vaast (<i>Manche</i>)	"
Valery en Caux (<i>Seine Inf.</i>)	"
Valery sur Somme (<i>Somme</i>)	"
Vincent—Island	Cape Verde Islands
Vincent—Island {	British West India Islands, viz., St. Vincent
Vincent—Port	Chili
Vincente de la Barquera (<i>Bay of Biscay</i>) {	Spain
Vivien (<i>Gironde</i>)	France
Ubes, or Setubal	Portugal Proper
Saintes (<i>on the Charente</i>)	France
Salabrena (<i>Mediterranean</i>)	Spain
Salado	Buenos Ayres
Salamis—Island	Greece
Salaya (<i>Port of a Native State</i>) {	Continental India—British Territories and Native States
Saldanha Bay	Cape of Good Hope
Salem	United States of America
Salerno (<i>Naples</i>)	Italy—Naples and Sicily
Salinas, Las (<i>Costa Rica—Pacific</i>)	Central America
Salines, Quatre (<i>Ille et Vilaine</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Salins d'Hyères (<i>Var—Mediterranean</i>)	{ France
Sallee	Morocco
Sallenelles (<i>Calvados</i>)	France
Saloe (<i>Mediterranean</i>)	Spain
Salon (<i>ditto</i>)	"
Salona, or Amphissa	Greece
Salonica (<i>Europe—Mediterranean</i>)	{ Turkish Dominions
Saltdalen, or Salthellen	Norway
Samanco	Peru
Samar—Island	Philippine Islands
Samarang	Islands of Indian Seas, viz., Java
Samos—Island (<i>Asia</i>)	Turkish Dominions
Samsø, or Samsøe (<i>Denmark Proper</i>)	{ Denmark
Samsoun, or Sanson (<i>Asia—Black Sea</i>)	{ Turkish Dominions
San—Names beginning with this prefix—See under "Saint."	
Sande	Norway
Sandifjord	"
Sandøe—Island	Iceland and Faroe Islands
Sandowey	{ Continental India—British Territories
Sandwich Islands	{ South Sea Islands, viz., Sandwich Islands
Sandwig	Denmark
Sannesund	Norway
Sannikeda	"
Sanson, or Samsoun (<i>Asia—Black Sea</i>)	{ Turkish Dominions
Sansonate, or Zanzonate (<i>Salvador—Pacific</i>)	{ Central America
Santa, or Santo—Names beginning with either of these prefixes—See under "Saint."	
Santona (<i>Bay of Biscay</i>)	Spain
Santos	Brazil
Santorini, or Thera—Island	Greece
São Borja	Brazil
Sapmeer	Holland
Sarawak (<i>British Settlement</i>)	{ Islands of the Indian Seas, viz., Borneo—British Settlements
Sark—Island	Channel Islands
Saros, or Xeros—Gulf of (<i>Europe</i>)	Turkish Dominions
Sarpsborg (<i>Sonnevund</i>)	Norway
Sarstedt	Hanover
Sarzeau (<i>Morbihan</i>)	France
Satalieh, or Adalia (<i>Asia Minor</i>)	Turkish Dominions

PORTS.	COUNTRIES TO WHICH BELONGING
Saut au Cochon (<i>River St. Lawrence</i>)	{ Canada
Sauzon (<i>Morbihan</i>)	. France
Savanilla (<i>Atlantic</i>)	. New Grenada
Savannah	. United States of America
Savannah La Mar	{ British West India Islands, viz., Jamaica
Savona	. Italy—Sardinian Territories
Saxkjóbing (<i>Laaland</i>)	. Denmark
Scala	. Greece
Scalanuova, or Cussandassi (<i>Asia Minor</i>)	{ Turkish Dominions
Scanderoon, or Alexandretta	. Syria and Palestine
Scarborough	{ British West India Islands, viz., Tobago
Scarcies—River	{ Western Coast of Africa, not particularly designated
Scarpanto—Island	. Greece
Schelling, or Terschelling—Island	. Holland
Scheveningen, or Scheveling	. "
Schuedam	. "
Schien	. Norway
Schlie	. Denmark
Schouwen—Island	. Holland
Schulau (<i>on the Elbe</i>)	. Denmark
Schulpersiel	. "
Schursón	. Holland
Sciaccia (<i>Sicily</i>)	. Italy—Naples and Sicily
Scio—Island (<i>Asia</i>)	. Turkish Dominions
Scopelos—Island	. Greece
Scyros, or Skyros—Island	. "
Sebenico (<i>Dalmatia</i>)	. Italy—Austrian Territories
Secondee	{ Western Coast of Africa, not particularly designated
Segna, or Zengg (<i>Dalmatia</i>)	. Italy—Austrian Territories
Sein (<i>Finisterre</i>)	. France
Senegal Settlements	. French Possessions in Senegambia
Serampore	{ Continental India—British Territories
Serena, la, or Coquimbo	. Chili
Sergipe	. Brazil
Serpho, or Seriphos—Island	. Greece
Sesters, or Cestos—River	{ Western Coast of Africa, not particularly designated
Setubal, or St. Ubes	. Portugal Proper
Sevastopol, or Aktiar (<i>Crimea</i>)	. Russia—Ports within the Black Sea
Seville (<i>Atlantic</i>)	. Spain
Seychelle Islands	. Mauritius
Seyde, or Saide	. Syria and Palestine
Seyne, La (<i>Var—Mediterranean</i>)	. France

PORTS.	COUNTRIES TO WHICH BELONGING.
Sfax, or Sfakus	Tunis
Shanghai	China
Shediac	New Brunswick
Shelburne	Nova Scotia
Sherbrooke	"
Sherrell, or Cherehell	Algeria
Shippegan—Island	New Brunswick
Siculiana (<i>Sicily</i>)	Italy—Naples and Sicily
Slapshavn (<i>Funen</i>)	Denmark
Sierra Leone	Sierra Leone
Sighajik (<i>Asia Minor</i>)	Turkish Dominions
Sikevi	Russia—Ports within the Black Sea
Silan—Port of Ysamal (<i>Yucatan—Gulf of Mexico</i>)	Mexico
Silivri (<i>Europe—Sea of Marmara</i>)	Turkish Dominions
Simon's Town	Cape of Good Hope
Sines	Portugal Proper
Singapore—Island	Continental India, &c.—Singapore
Sinigaglia	Italy—Papal Territories
Sinope, or Sinoube (<i>Asia—Black Sea</i>)	Turkish Dominions
Siphanto, or Siphnos—Island	Greece
Sisal (<i>Yucatan—Gulf of Mexico</i>)	Mexico
Sisco (<i>Corsica</i>)	France
Sitka—Island—or Norfolk Sound (a station of the <i>Russo-American Company</i>)	Russian Settlements in America
Skaga Fiord (<i>Iceland</i>)	Iceland and Faroe Islands
Skagen (<i>Jutland</i>)	Denmark
Skagestrands (<i>Iceland</i>)	Iceland and Faroe Islands
Skauor	Sweden
Skelleftea	"
Skiathos—Island	Greece
Skien, or Schien	Norway
Skive (<i>Jutland</i>)	Denmark
Skjelskór (<i>Zealand</i>)	"
Skönwick	Sweden
Skyro, or Skyros—Island	Greece
Slano	Italy—Austrian Territories
Slesvig (<i>Duchy of Slesvig</i>)	Denmark
Slitö	Sweden
Sluys, or Sluis	Holland
Smyna (<i>Asia Minor</i>)	Turkish Dominions
Snedkersteen	Denmark
Sneek	Holland
Snoghay	Denmark
Snowhill	United States of America
Society Islands	South Sea Islands, viz., Society Islands
Soccos, Le (<i>Basses Pyrénées</i>)	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Söderhamn	Sweden
Söderköping	"
Sorby (<i>Jutland</i>)	Denmark
Sofala (<i>Portuguese</i>)	{ Western Coast of Africa, not particularly designated
Soggendahl	Norway
Sogone (<i>Corsica</i>)	France
Soledad	Venezuela
Solenzara (<i>Corsica</i>)	France
Solomon's Islands	{ South Sea Islands, viz., Solomon's Islands
Sölptitzborg	Sweden
Sönderborg (<i>Island of Alsen—Slesvig</i>)	{ Denmark
Sonderhoe (<i>Denmark Proper</i>)	"
Soon	Norway
Sophicon, or Soppico (<i>Gulf of Egina</i>)	{ Greece
Sorrento (<i>Naples</i>)	Italy—Naples and Sicily
Soto la Marina (<i>Gulf of Mexico</i>)	Mexico
Sovde	Norway
Souakim	African Ports on the Red Sea
Soubise (<i>Charente Inf.</i>)	France
Soujouk Kaleh	{ Russia—Ports within the Black Sea
Soukgoun Kaleh, or Sukkam Kaleh	{ Russia—Ports within the Black Sea
Sourabaya	Islands of Indian Seas, viz., Java
Sourka	Greece
Sourpi	"
Spalato (<i>Dalmatia</i>)	Italy—Austrian Territories
Spezia, or Speccia	" —Sardinian Territories
Spezzia, or Spezie—Island	Greece
Stade	Hanover
Stampalia, or Astypalce—Island (<i>Asia</i>)	{ Turkish Dominions
Stanley—Port William	Falkland Islands
Staten—Island	United States of America
Staten—Island	Patagonia on the Atlantic
Stathelle	Norway
Stavanger	"
Stavoren	Holland
Stege (<i>Island of Moen</i>)	Denmark
Steinberghaf	"
Steinhausersiel	Oldenburg
Stettin—River Port	Prussia
Stevnsklint (<i>Zealand</i>)	Denmark
Stockholm	Sweden
Stockwick	"
Stonington	United States of America

PORTS.	COUNTRIES TO WHICH BELONGING.
Stolpe	Prussia
Stolpemünde	"
Storah— <i>See</i> Philippeville.	
Store Hedenge (<i>Zealand</i>)	Denmark
Stoura (<i>Isle of Negropont</i>)	Greece
Stralsund	Prussia
Strandegaard	Denmark
Strandmollen	"
Strohausersiel	Oldenburg, &c.
Stromoe—Island	Iceland and Faroer Islands
Stromsöe—Island	"
Strömstad	Sweden
Strue, or Struer (<i>Port of Holste- bro—Jutland</i>)	{ Denmark
Stubbekjöbing (<i>Falster</i>)	"
Stylis	Greece
Svaneke, or Svanike (<i>Island of Bornholm</i>)	{ Denmark
Sveaborg	Russia—Northern Ports
Svendborg (<i>Funen</i>)	Denmark
Suances (<i>Bay of Biscay</i>)	Spain
Sud, Le (<i>Vendée</i>)	France
Sudag	Russia—Ports within the Black Sea
Suderhøe—Island	Iceland and Faroer Islands
Sudvesthörn	Denmark
Suez	African Ports on the Red Sea
Sulina, or Soulina, or Soulinskoi (<i>one of the Mouths of the Da- nube</i>)	{ Russia—Ports within the Black Sea
Sumbawa—Island	{ Islands of Indian Seas, viz., Sum- bawa
Sunbury	United States of America
Sundswall	Sweden
Surat	{ Continental India—British Terri- tories
Surinam—Colony of	Dutch Guiana
Susa	Tunis
Suscínio (<i>Morbihan</i>)	France
Svelvig	Norway
Swan River	West Australia
Swartwick	Sweden
Swinemunde—Isle of Usedom (<i>Out Port of Stettin</i>)	{ Prussia
Sychinos, or Sikino—Island	Greece
Sydney (<i>Port Jackson</i>)	New South Wales
Sydney (<i>Cape Breton</i>)	Nova Scotia, &c.
Syes	Denmark
Sylle	Norway
Sylt, or Syltøe—Island (<i>Slesvig</i>)	Denmark
Symi, or Simi—Island (<i>Asia</i>)	Turkish Dominions

PORTS.	COUNTRIES TO WHICH BELONGING.
Syre—Island and Port	Greece
Syracuse (<i>Sicily</i>)	Italy—Naples and Sicily
Taars	Denmark
Tabasco	Venezuela
Tabasco (<i>Gulf of Mexico</i>)	Mexico
Tacames, or Atacames	Ecuador
Tacna— <i>See</i> Arica.	
Tadousac (<i>Saguenay</i> —Station of the Hudson's Bay Company)	Canada
Taganrog	Russia—Ports within the Black Sea
Tahiti, or Otaheite ⁽¹⁾ —Island	South Sea Islands, viz., Society Islands
Talcahuano (<i>the Port of Concepcion</i>)	Chili
Taling (<i>Slesvig</i>)	Denmark
Talmont (<i>Charente Inf.</i>)	France
Tamatave	Madagascar
Tampico, or Tamaulipas (<i>Gulf of Mexico</i>)	Mexico
Tancarville (<i>Seine Inf.</i>)	France
Tangiers	Morocco
Tankaria Bunder (<i>Gujerat</i>)	Continental India—British Territories
Tanque	Chili
Tantamquerry	West Coast of Africa—not particularly designated
Taormina (<i>Sicily</i>)	Italy—Naples and Sicily
Tappahannock	United States of America
Tappanoely	Islands of Indian Seas, viz., Sumatra
Taranto (<i>Naples</i>)	Italy—Naples and Sicily
Tarragona (<i>Mediterranean</i>)	Spain
Tarsus, or Tersous	Turkish Dominions
Tartigo—River	Canada
Tatmagush.	Nova Scotia
Tatta (<i>Sinde</i>)	Continental India—British Territories
Tavira, or Tavila	Portugal Proper
Tavoy (<i>Tenasserim</i>)	Continental India—British Territories
Teaki, or Ithaca—Island	Ionian Islands
Tegani (<i>Island of Samos</i>)	Turkish Dominions
Tehuantepec (<i>Pacific</i>)	Mexico
Tellicherry	Continental India—British Territories

⁽¹⁾ *Tahiti* is under the protection, but not under the dominion, of France.
—*Treasury Letter*, 17th April, 1849.

PORTS.	COUNTRIES TO WHICH BELONGING.
Temeni	Greece
Tenedos—Island (<i>Asia</i>)	Turkish Dominions
Teneriffe—Island	Canary Islands
Tennez	Algeria
Terceira—Island	Azores
Tergoes, or Tergouw, or Gouda	Holland
Termini (<i>Sicily</i>)	Italy—Naples and Sicily
Termonde	Belgium
Termunterziel	Holland
Ternate—Island (<i>Dutch</i>)	Islands of Indian Seas, viz., Ternate
Terracina	Italy—Papal Territories
Terra Nova (<i>Sicily</i>)	„ —Naples and Sicily
Terschelling, or Schelling—Island,	Holland
Terveer, or Veere	„
Teste, La (<i>Gironde</i>)	France
Tettenbullspiecker	Denmark
Tettensersiel	Oldenburg
Tetuan	Morocco
Texel—Island	Holland
Theodosia, or Feodosia	Russia—Ports within the Black Sea
Théoulés (<i>Var—Mediterranean</i>)	France
Thermia, or Cythnos—Island . .	Greece
Thisted (<i>Denmark Proper</i>) . . .	Denmark
Tholen	Holland
Thomaston	United States of America
Thorshavn (<i>Island of Stromsøe</i>) .	Iceland and Faroer Islands
Three Rivers	Prince Edward Island
Three Rivers, or Trois Rivières .	Canada
Thronion	Greece
Thuro (<i>Côtes du Nord</i>)	France
Tidore—Island	Islands of Indian Seas, viz., Tidore
Tierra Vieja	Spain
Tigre—Island (<i>Bay of Concha-</i> <i>gua—Salvador</i>)	{ Central America
Timmel	Hanover
Timor ⁽¹⁾ —Island	{ Islands of Indian Seas, viz., Timor —Portuguese Possessions „ „ Dutch Possessions
Tino, or Tinos—Island	Greece
Tiset (<i>Jutland</i>)	Denmark
Tizzano (<i>Corsica</i>)	France
Tobago—Island	{ British West India Islands, viz., Tobago
Toenstedt, or Toedstrand	Denmark
Tolari (<i>Corsica</i>)	France
Tolle (<i>one of the Mouths of the Po</i>)	Italy—Austrian Territories
Tolon—Island (<i>Gulf of Nauplia</i>)	Greece

(1) Drilli, on this island, belongs to the Portuguese—the rest of the island to the Dutch.

PORTS.	COUNTRIES TO WHICH BELONGING.
Tolu (<i>Atlantic</i>)	New Grenada
Tomarowo, or Reni.	Russia—Ports within the Black Sea
Tomé (<i>Bay of Concepcion</i>)	Chili
Tonder, or Tondern (<i>Slesvig</i>)	Denmark
Tongoy	Chili
Tonquin, or Kesho (<i>in Tonquin</i>)	Continental India—Camboja, &c.
Tónning, or Tónningen (<i>Slesvig</i>)	Denmark
Tönsberg	Norway
Topocalma	Chili
Torefors	Sweden
Toreko	"
Tornea	Russia—Northern Ports
Torrox (<i>Mediterranean</i>)	Spain
Tortola—Island	{ British West India Islands, viz., Tortola
Tortoralillo	Chili
Tortosa (<i>Mediterranean</i>)	Spain
Tossa (<i>ditto</i>)	"
Toucques (<i>Calvados</i>)	France
Toulanhéry (<i>Côtes du Nord</i>)	"
Toulon (<i>Var—Mediterranean</i>)	"
Tradetown (<i>Republic of Liberia</i>)	{ Western Coast of Africa, not particularly designated
Tranche, La (<i>Vendée</i>)	France
Tranquebar	{ Continental India—British Territories
Trapani (<i>Sicily</i>)	Italy—Naples and Sicily
Träü	" —Austrian Territories
Travemünde (<i>Lübeck</i>)	Hanseatic Towns
Trebisond, or Trapezound (<i>Asia</i> { — <i>Black Sea</i>)	Turkish Dominions
Tréboul (<i>Finisterre</i>)	France
Tréguier (<i>Côtes du Nord</i>)	"
Tréhiguier (<i>Morbihan</i>)	"
Trelleborg	Sweden
Trémblade, La (<i>Charente Inf.</i>)	France
Tréport (<i>Seine Inf.</i>)	"
Trieste	Italy—Austrian Territories
Trincomalee	Ceylon
Trinidad—Island	{ British West India Islands, viz., Trinidad
Trinidad de Cuba	{ Foreign West India Islands, viz., Cuba
Trinissa (<i>Maina</i>)	Greece
Trinité, La (<i>Morbihan</i>)	France
Trinité, La	{ Foreign West India Islands, viz., Martinique
Trinity	Newfoundland
Triphylia	Greece
Tripoli	Syria and Palestine

PORTS.	COUNTRIES TO WHICH BELONGING.
li	Tripoli
nia	Greece
ise	Denmark
Pistolles	Canada
Rivières, or Three Rivers	"
söe	Norway
dhjem, or Drontheim	"
ea (<i>Naples</i>)	Italy—Naples and Sicily
ville	Sweden
ville (<i>Calvados</i>)	France
—Coast of (<i>Asia Minor</i>)	Turkish Dominions
illo (<i>Honduras—Atlantic</i>)	Central America
illo in Peru—See Huanchaco.	
estrand	Norway
cas	Venezuela
r (<i>Finisterre</i>)	France
r—Port (<i>Morbihan</i>)	"
aco (<i>Pacific</i>)	New Grenada
s.	Tunis
alle, La (<i>Loire Inf.</i>)	France
's Island	{ British West India Islands, viz., Bahamas
n, or Hansan (<i>Cochin China</i>)	Continental India—Camboja, &c.
an (<i>Gulf of Mexico</i>)	Mexico
corin	{ Continental India—British Terri- tories
ila	{ South Sea Islands, viz., Navigator's Islands
a (<i>Asia Minor</i>)	Turkish Dominions
lenfleth (<i>on the Elbe</i>)	Denmark
lingate	Newfoundland
fold Bay	New South Wales
, or Sour	Syria and Palestine
roe—Island	Iceland and Faroer Islands
lo	Sweden
ivia (<i>Inland Port</i>)	Chili
ncia (<i>Mediterranean</i>)	Spain
tta, La	Malta
araiso	Chili
couver—Island (<i>Columbia</i>)	{ Hudson's Bay Company's Settle- ments
nes (<i>Morbihan</i>)	France
le, or Warde (<i>Jutland</i>)	Denmark
loe	Norway
al, or Varelersiel	Oldenburg
na (<i>Europe—Black Sea</i>)	Turkish Dominions
, or Wasa	Russia—Northern Ports
io (<i>Naples</i>)	Italy—Naples and Sicily
kà	Greece

PORTS.	COUNTRIES TO WHICH BELONGING.
Vathi (<i>Island of Samos</i>)	Turkish Dominions.
Vathi (<i>Island of Ithaca</i>)	Ionian Islands
Vecchio, Porto (<i>Corsica</i>)	France
Vedbecke, or Wedbecke (<i>on the Elbe</i>)	{ Denmark
Veendam . . . . .	. Holland
Veere, or Terveere	"
Vega (<i>Bay of Biscay</i>) . . . . .	. Spain
Vegesack (<i>Bremen</i>) . . . . .	. Hanseatic Towns
Veile, or Weile (<i>Jutland</i>) . . . . .	. Denmark
Vela, La . . . . .	. Venezuela
Vendres, Port (<i>Pyrenées Orient. — Mediterranean</i>)	{ France
Venice (<i>Venezia</i>) . . . . .	. Italy—Austrian Territories
Venloos Bay . . . . .	. Ceylon
Venzolasca (<i>Corsica</i>) . . . . .	. France
Vera (<i>Mediterranean</i>) . . . . .	. Spain
Vera Cruz (<i>Atlantic</i>) . . . . .	. Mexico
Verdon (<i>Gironde</i>) . . . . .	. France
Verringen . . . . .	. Holland
Versavah	{ Continental India—British Territories
Verte Bay (<i>Cumberland</i>) . . . . .	. Nova Scotia
Verte—Isle . . . . .	. Canada
Verte Rivière	"
Viana . . . . .	. Portugal Proper
Viareggio . . . . .	. Italy—Lucca
Viborg (<i>Denmark Proper</i>) . . . . .	. Denmark
Vicksburg . . . . .	. United States of America
Victoria . . . . .	. Hong Kong
Victoria, Fort,—or Bancoot	{ Continental India—British Territories
Victoria, Fort (<i>Cape Coast</i>)	{ Africa—British Settlements on the Gold Coast
Victoria, Fort (<i>Straits of Juan de Fuca—Vancouver's Island</i>)	{ Hudson's Bay Company's Settlements
Vieille Roche (<i>Morbihan</i>) . . . . .	. France
Vienna . . . . .	. United States of America
Vignolle, La (<i>Bouches du Rhone — Mediterranean</i>)	{ France
Vigo (<i>Atlantic</i>) . . . . .	. Spain
Villa do Conde . . . . .	. Portugal Proper
Villa Franca (<i>Island of St. Michael</i>)	{ Azores
Villa Garcia (<i>Atlantic</i>) . . . . .	. Spain
Villages, Les (<i>Charente Inf.</i>) . . . . .	. France
Villa Nova do Portimão . . . . .	. Portugal Proper
Villa Nova do Porto	"
Villa Nueva (<i>Mediterranean</i>) . . . . .	. Spain
Villareal . . . . .	. Portugal Proper

PORTS.	COUNTRIES TO WHICH BELONGING.
Villaricos	Spain
Villaviciosa (<i>Bay of Biscay</i>)	"
Villequier (<i>Seine Inf.</i>)	France
Villerville (<i>Calvados</i>)	"
Vinaros, or Binaros (<i>Mediterranean</i>)	{ Spain
Vinzorla	{ Continental India—British Territories
Visagapatam	"
Visdal	Norway
Vivero (<i>Bay of Biscay</i>)	Spain
Vivien, St. (<i>Gironde</i>)	France
Vivier, Le (<i>Ille et Vilaine</i>)	"
Vixøe (<i>Denmark Proper</i>)	Denmark
Vlaardingen	Holland
Vliessingen, or Flushing	"
Vlieland	"
Volo (<i>Europe</i>)	Turkish Dominions
Vollenhoven	Holland
Vonitza, or Vonizza	Greece
Vordingborg (<i>Zealand</i>)	Denmark
Vostizza, or Eigion (<i>Gulf of Lepanto</i>)	{ Greece
Uckermunde	Prussia
Udbychog	Denmark
Uddewalla	Sweden
Uetersen (<i>on the Elbe</i>)	Denmark
Uggerbye (<i>Jutland</i>)	"
Uleaborg	Russia—Northern Ports
Umea	Sweden
Unica	Norway
Unieh (<i>Asia Minor</i>)	Turkish Dominions
Upolu, or Oyolava	{ South Sea Islands, viz., Navigator's Island
Uppernavick, or Operniwick (<i>Danish Settlement in Davis's Straits</i>)	{ Greenland and Davis's Straits
Upsala	Sweden
Utrecht	Holland
Wahran, or Oran	Algeria
Waldemarsvic	Sweden
Waldoboro	United States of America
Wallace	Nova Scotia
Wangeroog	Oldenburg
Warberg	Sweden
Warde, or Varde (<i>Jutland</i>)	Denmark
Wareham	United States of America
Warnemünde (<i>Out Port of Rostock</i>)	{ Mecklenburg

PORTS.	COUNTRIES TO WHICH BELONGING.
Warren	United States of America
Warverost, or Waverost	Denmark
Wasa, or Vasa	Russia—Northern Ports
Washington (<i>North Carolina</i>)	United States of America
Waterford	Nova Scotia
Waterloo Bay	Cape of Good Hope
Wedbecke, or Vedbecke (<i>on the Elbe</i>)	{ Denmark
Wedel (<i>ditto</i>)	"
Weddewarden	Hanover
Weener, or Weene	"
Weile, or Veile (<i>Jutland</i>)	Denmark
Welchpool (<i>Island of Campo-bello</i>)	{ New Brunswick
Wellington	New Zealand
Wersteras	Sweden
Wesserdeich	Oldenburg
Wester Accummersiel	Hanover
Westernport	Victoria
Westerwick	Sweden
Westport	United States of America
West Zaandam	Holland
Wewelsfleth (<i>on the Elbe</i>)	Denmark
Whampoa—Anchorage	China
Whornerhafen	Denmark
Whydah	{ Western Coast of Africa, not particularly designated
Wifstawharf	Sweden
Williamstadt	Holland
Williamstown	Victoria
Wilmington	United States of America
Wilster (<i>on the Elbe</i>)	Denmark
Windau	Russia—Northern Ports
Windsor	Nova Scotia
Winschoten	Holland
Wisby (<i>Isle of Gothland</i>)	Sweden
Wiscassett	United States of America
Wisch	Hanover
Wischafen	"
Wismar	Mecklenburg
Woahoe Island	{ South Sea Islands, viz., Sandwich Islands
Wohrden (<i>Holstein</i>)	Denmark
Wolgast	Prussia
Wollerwick	Denmark
Wollin	Prussia
Woodstock	New Brunswick
Worcum	Holland
Wordenhafen (<i>Holstein</i>)	Denmark
Wordinborg, or Vordinborg (<i>Zealand</i>)	{ "

PORTS.	COUNTRIES TO WHICH BELONGING.
Wormerveer	Holland
Worsaae	Denmark
Wremen	Hanover
Wullersum	Denmark
Wuwania (<i>in Gujerat</i>)	{ Continental India—British Terri- tories and Native States
Wyborg	Russia—Northern Ports
Wyborg, or Viborg (<i>Denmark Proper</i>)	{ Denmark
Wyck	"
Xagua, or Zagua	{ Foreign West India Islands, viz., Cuba
Xavea, or Xabea (<i>Mediterranean</i>)	Spain
Xeros, or Saros—Gulf, or Bay (<i>Europe</i>)	{ Turkish Dominions
Xicoso—Island	Japanese Islands
Ximo—Island	"
Yaffa, or Jaffa	Syria and Palestine
Yalahao (<i>Yucatan—Gulf of Mexico</i>)	{ Mexico
Yalta, or Jalta	Russia—Ports within the Black Sea
Yarmouth	Nova Scotia
Yerba Buena, or San Francisco (<i>California—Pacific</i>)	{ United States of America
Ylo	Peru
York	United States of America
York Factory (<i>Hudson's Bay</i>)	{ Hudson's Bay Company's Settle- ments
Yorktown (<i>Virginia</i>)	United States of America
Y Pala—River (<i>Pacific</i>)	Mexico
Yport (<i>Seine Inf.</i>)	France
Ysabel (<i>Golfo dulce—Guatemala—Atlantic</i>)	{ Central America
Ysellmonde	Holland
Yslay, or Islay (<i>Port of Arequipa</i>)	Peru
Ystad	Sweden
Ystapa, or Istapa (<i>Port of Guatemala—Pacific</i>)	{ Central America
Zaandam, or Saardam	Holland
Zacatula (<i>Pacific</i>)	Mexico
Zacholi	Greece
Zagua, or Xagua	{ Foreign West India Islands, viz., Cuba
Zante—Island and Port	Ionian Islands
Zanzibar—Island (<i>under the dominion of the Imaum of Muscat</i>)	{ Eastern Coast of Africa

PORTS.	COUNTRIES TO WHICH BELONGING.
Zanzonate (<i>Salvador—Pacific</i>)	Central America
Zapota (<i>Atlantic</i>)	New Grenada
Zapote	{ Foreign West India Islands, viz., Cuba
Zara (<i>Dalmatia</i>)	Italy—Austrian Territories
Zaverde (<i>Karlali</i>)	Greece
Zea, or Kea	"
Zealand—Island	Denmark
Zebu—Island	Philippine Islands
Zeitoun, or Lamia	Greece
Zengg, or Segna (<i>Dalmatia</i>)	Italy—Austrian Territories
Zerini (<i>Island of Cyprus</i>)	Turkish Dominions
Zesarida (<i>Coro</i>)	Venezuela
Zierickzee	Holland
Zolotitza (<i>White Sea</i>)	Russia—Northern Ports
Zuidbroek	Holland
Zwartesluis	"
Zwolle	"
Zyghur	{ Continental India—British Terri- tories

A LIST
OF
ARTICLES OF BRITISH PRODUCE
USUALLY
EXPORTED FROM THE UNITED KINGDOM.

[Revised and corrected to the Oct., 1850.]

N.B.—In every instance in which any denomination of Tale, Weight, or Measure is affixed to the name of an Article in this List, the quantity of such article is to be exhibited under that denomination in addition to the value, which is in no case to be omitted. Where a denomination of quantity is not attached to the article, the value alone is required.

Agricultural Implements (not otherwise described)	at value
Alabaster. See <i>Stone</i> .	
Ale. See <i>Beer</i> .	
Alkali, viz. :—	
„ Barilla	per cwt.
„ Kelp	per cwt.
„ Natron	per cwt.
„ Pot and Pearl Ashes	per cwt.
„ Soda	per cwt.
Alum	per cwt.
Anchor Stocks. See <i>Wood</i> .	
Animals (<i>living</i>) viz. :—	
„ Asses	per number
„ Horses	per number
„ Oxen and Bulls	per number
„ Mules	per number
„ Cows	per number
„ Calves	per number
„ Sheep and Lambs	per number
„ Goats and Kids	per number
„ Swine	per number
„ Poultry	at value
„ Dogs	per number
Apothecary Wares (not otherwise described)	per cwt.
Apparel (not otherwise described)	at value

Apples. See <i>Fruit</i> .	
Arms and Ammunition, viz. :—	
" Ordnance of Brass	per ton
" " of Iron	per ton
" Muskets	per number
" Fowling Pieces	per number
" Pistols	per number
" Other Fire-arms (distinguishing each sort)	per number
" Swords and Cutlasses	per number
" Shot (<i>Iron</i>) and Shells	per ton
" " (<i>Lead</i>)	per ton
" Gunpowder	per lb.
" Gunflints	per number
Arrow Root, prepared in the United Kingdom	per lb.
Arsenic	per cwt.
Artificial Flowers	at value
Asphalte or Asphaltum	per ton
Asses. See <i>Animals</i> .	
Bacon and Hams	per cwt.
Bags, empty	per dozen
Barilla. See <i>Alkali</i> .	
Bark, British Oak, for Tanners	per ton
Barytes	per cwt.
Basket and Basket Work	at value
Beads, ornamental	at value
Beef	per cwt.
" Salted	per barrel
" Tripe	per keg
Beer and Ale of all sorts	per barrel
Bellows, small	per doz. pairs
" Smiths'	per number
Bells and Bell Metal	per cwt.
Bichromate of Potash. See <i>Painters' and Dyers' Colours</i> .	
Bismuth	per cwt.
Blacking	at value
Bleaching Materials or Preparations	per cwt.
Blocks for Ships' Rigging and Dead Eyes	per number
Boats	per number
Books printed	per cwt.
Boots and Shoes of Leather. See <i>Leather, wrought</i> .	
" " of other Materials. See <i>Apparel</i> .	
Borax, refined in the United Kingdom	per lb.
Boxes. See <i>Trunks</i> .	
Bran	per cwt.
Brass Wire	per cwt.
" of all other sorts (except Ordnance)	per cwt.
" Ordnance. See <i>Arms and Ammunition</i> .	
Bread and Biscuit	per cwt.
Bricks	per number
Bridles. See <i>Saddlery</i> .	

Brimstone, refined in the United Kingdom	per cwt.
Bristles, dressed	per lb.
Brushes and Brooms of all sorts	at value
Bullrushes	at value
Buntings	per yard
Butter	per cwt.
Buttons of Metal. See <i>Hardware</i> .	
„ of sorts. See <i>Haberdashery</i> .	
Cabinet and Upholstery Wares	at value
Cables. See <i>Cordage</i> .	
Calves. See <i>Animals</i> .	
Camphor, refined in the United Kingdom	per lb.
Candles, Cocoa-nut	per lb.
„ Palm	per lb.
„ Spermaceti	per lb.
„ Stearine	per lb.
„ Tallow	per lb.
„ Wax	per lb.
Canes and Sticks	at value
Caoutchouc or India-rubber, solution of	per gallon
„ „ Manufactures of	at value
Cards, Playing	per cwt.
Carriages, viz., Coaches	per number
„ Chariots	per number
„ Chaises, &c.	per number
„ Carts and Waggons	per number
Carriage Wheels, of all sorts	per number
Casks. See <i>Staves and empty Casks</i> , under the head of <i>Wood</i> .	
Casts of Statues, Busts, &c.	at value
Cement	per cwt.
„ Stone. See <i>Stone</i> .	
Chalk	per ton
Charcoal, Animal	per ton
„ Vegetable	per bushel
Cheese	per cwt.
China Clay. See <i>Clay</i> .	
„ Stone. See <i>Stone</i> .	
Chloride of Lime. See <i>Bleaching Materials</i>	
„ of Magnesia. See <i>ditt o ditto</i> ..	
Chocolate and Cocoa (British prepared)	per lb.
Chromates. See <i>Painters' and Dyers' Colours</i> .	
Cider and Perry	per tun
Cinders. See <i>Coals</i> .	
Clay, viz., Ordinary Clay	per ton
„ China Clay	per cwt.
„ Pipe Clay	per ton
„ Potters' Clay	per ton
Clocks and Watches, viz., Clocks	per number
„ „ Clocks of Wood	per number
„ „ Ships' Chronometers	per number

Clocks and Watches, viz., Watches, Gold . . .	per number
„ „ Metal . . .	per number
„ „ Silver . . .	per number
„ „ Without Cases . . .	per number
Coals, Cinders and Culm, viz. :—	
„ Coals, Large . . .	per ton
„ „ Small . . .	per ton
„ Cinders . . .	per ton
„ Culm . . .	per ton
Coal Pitch and Tar . . .	per barrel
Confectionery . . .	per cwt.
Copper, Mixed Metal for Sheathing (Muntz' Patent) . . .	per cwt.
Copper Ore . . .	per cwt.
„ in Bricks and Pigs . . .	per cwt.
„ Sheets and Nails . . .	per cwt.
„ Wire . . .	per cwt.
„ Wrought, of other sorts . . .	per cwt.
„ Coin . . .	per cwt.
Copperas . . .	per cwt.
Cordage and Cables . . .	per cwt.
Corks and Bungs . . .	per cwt.
Corn, Grain, Meal and Flour, viz. :—	
„ Barley, Bear, or Bigg . . .	per quarter
„ „ Hulled. See <i>Pearl and Scotch Barley</i> . . .	
„ Barley Meal . . .	per cwt.
„ Beans . . .	per quarter
„ Bean Meal . . .	per cwt.
„ Malt . . .	per quarter
„ Oats . . .	per quarter
„ „ Hulled. See <i>Groats or Grits</i> . . .	
„ Oatmeal . . .	per cwt.
„ Pease . . .	per quarter
„ Pease Meal . . .	per cwt.
„ Rye . . .	per quarter
„ Rye Meal . . .	per cwt.
„ Wheat . . .	per quarter
„ „ Flour . . .	per cwt.
Cotton Manufactures, viz. :—	
1. Calicoes, Cottons, DIMITIES, GINGHAMS, NANKENS, DAMASK, DIAPER, QUILTING, COTTON, SHAWLS, HANDKERCHIEFS, &c. :—	
White or Plain . . .	per yard
Printed, Checked, Stained, or Dyed . . .	per yard
2. Muslins, Muslinets, Cambrics, Lawns, Gauzes, ORAPES, LENO, MUSLIN SHAWLS, HANDKERCHIEFS, &c. :—	
White or Plain . . .	per yard
Printed, Checked, Stained, or Dyed . . .	per yard
3. Fustians, Velvets, Ververets, Velveteens, Cords, JEANS, JEANETS, &c. . .	per yard
4. Counterpanes and Bed Quilts . . .	per number

Cotton Manufactures (continued), viz. :—	
5. Lace and Patent Net	per yard
6. Hosiery, viz., Stockings	per doz. pairs
" of all other sorts	at value
7. Tapes and Small Wares, viz., Laces, Bobbins, Fringes, &c.	at value
Cotton for Stitching or Sewing	per lb.
" Twist and Yarn	per lb.
Cotton and Linen mixed	per yard
Cows. See <i>Animals</i> .	
Culm. See <i>Coals</i> .	
Cutlasses. See <i>Swords</i> , under the head of <i>Arms and Ammunition</i> .	
Cutlery. See <i>Hardwares</i> .	
Dogs. See <i>Animals</i> .	
Drawings	per number
Earthen and China Ware, viz. :—	
" Porcelain and Earthenware (<i>other than Red or Stone Ware</i>)	per piece
" Red Pottery and Brown Stone Ware	per piece
Emery Powder	per cwt.
Engravings. See <i>Prints</i> .	
Epsom and Glauber Salts	per cwt.
Feathers for Beds	per cwt.
" ornamental	at value
Fire Clay. See <i>Potters' Clay</i> under the head of <i>Clay</i> .	
Fish,—Cod and Ling	per cwt.
" Sounds and Tongues	per keg
" Herrings, Red	per barrel
" " White	per barrel
" Oysters	per bushel
" Pilchards	per hhd. or brl.
" Salmon	per barrel
" Sprats	per keg or brl.
" of other sorts (distinguishing each)	per keg or brl.
Fishing Tackle (including Nets, Lines and Twines, and all Materials for Fishing)	at value
Flax, Dressed	per cwt.
" Rough or Undressed	per cwt.
Fowling Pieces. See <i>Arms and Ammunition</i> .	
Fruit, Apples	per bushel
" Pears	per bushel
" other sorts (distinguishing each)	per bushel
Fuel, manufactured	per ton
Fullers' earth	per cwt.
Gilt Metal Ware. See <i>Plated and Gilt Wares</i> .	
Ginger prepared	per cwt.
Glass, viz., Plate Glass	per square foot
" Flint and Phial Glass	per cwt.
" Window Glass	per cwt.
" Common Bottles, and all Manufactures of Common Bottle Metal	per cwt.

Glass, Broken Glass for Re-manufacture	per cwt.
Glasses, Looking, and Mirrors	per cwt.
Glue	per cwt.
Goats and Kids. See <i>Animals</i> .	
Grindstones. See <i>Stones</i> .	
Groats or Grits	per cwt.
Gunflints. See <i>Arms and Ammunition</i> .	
Gunpowder	" "
Guns	" "
Gutta Percha	per cwt.
Gypsum. See <i>Cement Stone</i> , under the head <i>Stones</i> .	
Haberdashery and Millinery	at value
Hair, Cow, Ox, or Bull	per cwt.
" Doe or Stats	per cwt.
" Goats	per cwt.
" Horse	per cwt.
" Ornamental	at value
Hair Cloth	per yard
Hair Powder. See <i>Perfumery</i> .	
Hammocks and Seamen's Bedding. See <i>Slops</i> .	
Hardware and Cutlery of all sorts (not specifically described)	per cwt.
Harness. See <i>Sadlery</i> .	
Harp and Fiddle Strings	at value
Harrows. See <i>Agricultural Implements</i> .	
Hats, Beaver and Castor	per dozen
" Chip or Willow	per dozen
" Cotton	per dozen
" Felt	per dozen
" Leather	per dozen
" Silk	per dozen
" Silk and Cotton mixed	per dozen
" Straw	per dozen
" other sorts (distinguishing each)	per dozen
Hatters' Wares	at value
Hay	per ton
Hemp, Dressed	per cwt.
" Rough, or Undressed	per cwt.
Hides, Raw, Cow, Ox, or Bull	per number
" Horse	per number
Hogs, Ox and Sheeps' Guts	per cwt.
Honey	per cwt.
Hones	number
Hops	per cwt.
Horns, Cow, Ox, or Bull	per number
" Hart or Stag	per number
" Sheep and Goats	per number
Horn Tips	per cwt.
Horses. See <i>Animals</i> .	
House Frames. See <i>Wooden House Frames</i> .	
Household Furniture. See <i>Cabinet and Upholstery Wares</i> .	

Jewellery	at value
India Rubber. See <i>Caoutchouc</i> .	
Ink. See <i>Stationery</i> .	
Iron, viz., Ore	per ton
„ Pig	per ton
„ Bar	per ton
„ Bolt and Rod	per cwt.
„ Cast	per cwt.
„ Steel, Unwrought. See <i>Steel</i> .	
„ Wire	per cwt.
„ Wrought Anchors and Grapnels	per cwt.
„ „ Hoops	per cwt.
„ „ Nails	per cwt.
Iron, viz., Wrought, of all other sorts (except Ordnance)	per cwt.
Iron, Old, for re-manufacture	per ton
Iron Liquor	per gallon
Juice of Lemons and Limes	per gallon
Junk. See <i>Rags and Paper Stuff</i> .	
Kelp. See <i>Alkali</i> .	
Lace and Thread of Gold	per lb.
„ „ of Silver	per lb.
Lamp Black	per cwt.
Lantern Leaves	per number
Lard	per cwt.
Lead	per ton
„ Foil	per ton
„ Ore	per ton
„ Shot. See <i>Arms and Ammunition</i> .	
„ Black	per cwt.
„ Red	per cwt.
„ White	per cwt.
Leather Tanned, Tawed, or Dressed, Unwrought	per cwt.
„ Gloves	per lb.
„ Wrought of all other sorts	per lb.
Lime	per chaldron
„ Chloride of. See <i>Bleaching Materials</i> .	
Linen Manufactures, viz. :—	
„ White or Plain (not otherwise described)	per yard
„ Checked and Striped	per yard
„ Printed, Stained, or Dyed	per yard
„ Cambrics and Lawns	per yard
„ Damask and Diaper	per yard
„ Lace, of Thread	per yard
„ Sail Cloth	per ell
„ Sails, British made	at value
„ Ticking	per yard
„ Hosiery, viz., Stockings of Thread	per doz. pairs
„ „ „ of Thread mixed with	
„ Cotton	per doz. pairs
„ „ of all other sorts	at value

Linen Tapes and Small Wares	at value
Linen Thread for Stitching or Sewing	per lb.
Linen Yarn	per lb.
Lines and Twines. See <i>Fishing Tackle</i> .	
Litharge of Lead	per cwt.
Machinery and Mill Work, viz. :—	
„ Steam Engines, or parts of Steam Engines	at value
„ all other sorts (to be described by their proper designations)	at value
Magnesia, Chloride of. See <i>Bleaching Materials</i> .	
Manganese	per cwt.
Manure (not otherwise described)	at value
Maps and Charts	at value
Mathematical and Optical Instruments	at value
Mats and Matting	at value
Mattresses. See <i>Cabinet and Upholstery Wares</i> .	
Medicines and Medical Drugs. See <i>Apothecary Wares</i> .	
Melasses	per cwt.
Metal Leaf	at value
Metal Wares. See <i>Hardware</i> .	
Military Stores (not otherwise described)	at value
Mill Grease	per cwt.
Mills and Mill Work. See <i>Machinery</i> .	
Minerals and Fossils (not otherwise described)	at value
Moss, Rock	per cwt.
Mules. See <i>Animals</i> .	
Musical Instruments	at value
Muskets. See <i>Arms and Ammunition</i> .	
Mustard. See <i>Pickles and Sauces</i> .	
Mutton	per cwt.
„ Salted	per cwt.
Naphtha	per gallon
Natron. See <i>Alkali</i> .	
Naval Stores (not otherwise described)	at value
Negro Clothing. See <i>Slops</i> .	
Nickel Ore	per cwt.
„ Manufactures	at value
Oakum	per cwt.
Oil Cake	per ton
Oilcloth	persquareyard
Oil, Cocoa Nut	per cwt.
„ Hempseed, Linseed and Rapeseed	per gallon
„ Lard	per gallon
„ Neatsfoot	per gallon
„ for Painters. See <i>Painters' and Dyers' Colours and Materials</i> .	
„ Palm, refined in the United Kingdom	per cwt.
„ Sesamum	per gallon
„ Tallow	per cwt.
„ Train, of Greenland (British Fishery)	per tun

Oil, Spermaceti	per tun
„ Turpentine. See <i>Turpentine</i> .	
„ Vitriol. See <i>Sulphuric Acid</i> .	
Oker	per cwt.
Onions	per bushel
Orchal	per cwt.
Ordnance of Brass. See <i>Arms and Ammunition</i> .	
Ordnance of Iron. See <i>Arms and Ammunition</i> .	
Oxen and Bulls. See <i>Animals</i> .	
Packthread. See <i>Twine</i> .	
Pails of Wood. See <i>Wooden Ware</i> .	
Painters' and Dyers' Colours and Materials (not otherwise described)	at value
Paper, Writing, Printing, or Packing. See <i>Stationery</i> .	
„ Stained for Hangings, &c.	per square yard
Parchment and Vellum	per skin
Pasteboard. See <i>Stationery</i> .	
Pearl and Scotch Barley	per cwt.
Pears. See <i>Fruit</i> .	
Pens. See <i>Stationery</i> .	
Percussion Caps	per number
Perfumery of all sorts	at value
Perry. See <i>Cider</i> .	
Pewter Ware	per cwt.
Pickles and Sauces	at value
Pictures	at value
Picture and Looking Glass Frames	at value
Pipe Clay. See <i>Clay</i> .	
Pistols. See <i>Arms and Ammunition</i> .	
Pitch (not being Coal Pitch)	per barrel
Plants and Roots	at value
Plaster of Paris. See <i>Cement</i> .	
Plate, Wrought, of Gold	per ounce
„ „ of Silver	per ounce
„ „ „ Gilt	per ounce
N. B.—Plate entered for Drawback to be in all instances distinguished.	
Plated and Gilt Wares	at value
Platina	per ounce
Platting for Hats of Chip or Willow	per lb.
„ of Straw	per lb.
Ploughs. See <i>Agricultural Instruments</i> .	
Pork	per cwt.
„ Salted	per barrel
Pot and Pearl Ashes. See <i>Alkali</i> .	
Potatoes	per cwt.
Potters' Clay. See <i>Clay</i> .	
Poultry. See <i>Animals</i> .	
Powder Blue. See <i>Smalts</i> .	
Prints or Engravings	at value

Printing Types and Materials for Printing	at value
Provisions not otherwise described (including those usually denominated "Preserved Provisions," hermetically sealed)	at value
Quills. See <i>Stationery</i> .	
Rags and Paper Stuff	per ton
Red and Yellow Earth	per ton
Rice, ground or prepared in the United Kingdom	per cwt.
Rosin	per cwt.
Saccharum Saturni. See <i>Sugar of Lead</i> .	
Sadlery and Harness	at value
Sago	per lb.
Sal Ammoniac	per cwt.
Salt Rock	per bushel
„ White	per bushel
Salts, Epsom. See <i>Epsom and Glauber Salts</i> .	
Saltpetre (British refined)	per cwt.
Sand	per ton
Sausages	per lb.
Scales and Weights (not otherwise described)	at value
Sculptures of Stone or Marble	at value
Sculptures of Bronze or other Metal	at value
Seeds, Canary	per cwt.
„ Forest	per bushel
„ Garden	per lb.
„ Grass	per cwt.
„ Mustard	per bushel
„ Rape	per bushel
„ Turnip	per cwt.
„ (not otherwise described)	at value
„ Tares. See <i>Tares</i> .	
Sheathing Paper or Felt	per cwt.
Sheep and Lambs. See <i>Animals</i> .	
Shot and Shells. See <i>Arms and Ammunition</i> .	
Shovels of Wood. See <i>Wooden Ware</i> .	
Silk Manufactures, viz. :—	
„ Stuffs, or Ribbons of Silk only	per lb.
„ Lace	per yard
„ Stockings	per dozen
„ Hosiery, except Stockings ; consisting of Caps, Gloves, and other Woven Articles	at value
„ Fringes, Trimmings, Laces, &c.	at value
„ Sewing Silk	per lb.
„ Thrown in the United Kingdom	per lb.
„ Twist and Yarn	per lb.
„ Stuffs or Ribbons of Silk and Cotton mixed	per lb.
„ Stockings of ditto ditto	per doz. pairs
„ Stuffs or Ribbons of Silk and Linen mixed	per lb.
„ Stockings of ditto ditto	per doz. pairs
„ Stuffs or Ribbons of Silk and Worsted mixed	per lb.
„ Stockings of ditto ditto	per doz. pairs

Skins and Furs (British), viz.:—

„ Calf, undressed	per number
„ Coney and Hare in the Wool	per number
„ Sheep or Lamb, undressed, in the Wool	per number
„ „ without the Wool	per number
„ of other sorts (distinguishing each sort)	per number

Skins and furs (Foreign) dressed in the United Kingdom, are in all cases to be so described, distinguishing each sort.

Skins and Pieces of Skins, for making glue . per cwt.

Slates. See *Stones*.

Slates in Frames . per number

Slops and Negro clothing . at value

Smalts (British prepared) or Powder Blue . per lb.

Snuff (British manufactured) . per lb.

Soap, Hard . per cwt.

„ Soft . per cwt.

Soda. See *Alkali*.

Soda Water . per gallon

Solder . per cwt.

Soot . per bushel

Specimens, illustrative of Natural History . at value

Spelter or Zinc, Unwrought . per cwt.

„ „ Wrought . per cwt.

Spermaceti . per cwt.

Spirits, British . per gallon

„ Irish . per gallon

Spokes of Wheels. See *Wood*.

Sponge (British prepared) . per lb.

Starch . per cwt.

Stationery of all sorts . at value

Statues and Busts. See *Sculptures*.

„ „ Casts from. See *Casts*.

Steam Engines and Steam Machinery. See *Machinery*.

Steel Unwrought . per cwt.

„ Wrought. See *Hardwares and Cutlery*.

Stones Alabaster . per ton

„ Cement Stones, viz., Gypsum . per ton

„ „ of other sorts . per ton

„ China Stone . per cwt.

„ Emery . per cwt.

„ Filtering . per number

„ Flint . per ton

„ „ Ground . per ton

„ Free or Portland . per ton

„ Granite . per ton

„ „ Sculptured. See *Sculptures*.

„ Grave Stones . per number

„ Grindstones, Large . per number

„ „ Small . per chaldron

Stones, Lime Stone	.	.	.	.	per ton
„ Marble Blocks	.	.	.	.	per ton
„ „ Polished	.	.	.	.	per ton
„ „ Sculptured.	See <i>Sculpture</i> .				
„ Mill Stones	.	.	.	.	per number
„ Paving	.	.	.	.	per ton
„ Polishing	.	.	.	.	at value
„ Slate by Tale	.	.	.	.	per number
„ „ by Weight	.	.	.	.	per ton
„ „ Wrought	.	.	.	.	at value
„ Whet Stones	.	.	.	.	per number
Stone Blue	.	.	.	.	per lb.
Stone Ware.	See <i>Earthenware</i> .				
Straw	.	.	.	.	per ton
Suet	.	.	.	.	per cwt.
Sugar, Double Refined, or equal to Double Refined,					
in Lumps and Loaves	.	.	.	.	per cwt.
„ „ Crushed	.	.	.	.	per cwt.
„ Single Refined, in Lumps and Loaves	.	.	.	.	per cwt.
„ „ Crushed	.	.	.	.	per cwt.
„ Bastard	.	.	.	.	per cwt.
„ Candy	.	.	.	.	per cwt.
NOTE.—Sugar Refined entitled to Drawback, is in all cases to be so described.					
Sugar of Lead	.	.	.	.	per cwt.
Sulphuric Acid	.	.	.	.	per lb.
Surgeons' Instruments.	See <i>Hardwares and Cutlery</i> .				
Swine.	See <i>Animals</i> .				
Swords and Cutlasses.	See <i>Arms and Ammunition</i> .				
Tallow	.	.	.	.	per cwt.
Tanners' Bark.	See <i>Bark, Oak</i> .				
Tanners' and Soapers' Waste	.	.	.	.	per ton
Tar (not being Coal Tar)	.	.	.	.	per barrel
Tares and Vetches	.	.	.	.	per bushel
Tarpaulings	.	.	.	.	per number
Tiles of all sorts	.	.	.	.	per number
Tin, Unwrought	.	.	.	.	per cwt.
„ Foil	.	.	.	.	per cwt.
„ Plates	.	.	.	.	at value
„ Ware	.	.	.	.	at value
Tobacco, manufactured in the United Kingdom	.	.	.	.	per lb.
„ Pipes	.	.	.	.	per gross
Tongues	.	.	.	.	per bar. or keg
Tow	.	.	.	.	per cwt.
Toys	.	.	.	.	at value
Treacle.	See <i>Melasses</i> .				
Trunks and Boxes of all Sorts	.	.	.	.	at value
Tubs of all Sorts.	See <i>Wooden Ware</i> .				
Turnery and Turners' Wares of all sorts	.	.	.	.	at value
Turpentine, Oil or Spirit of	.	.	.	.	per gallon
Twine of all sorts	.	.	.	.	per cwt.

Vases of Marble, Bronze, &c. See <i>Sculptures</i> .	
Vermicelli and Macaroni (British prepared)	per lb.
Vinegar and Verjuice	per barrel
Vitriol. See <i>Copperas</i> .	
„ Oil or Spirits of. See <i>Sulphuric Acid</i> .	
Umbrellas and Parasols	at value
Watches. See <i>Clocks and Watches</i> .	
Water, Mineral	per gallon
Wax, Bees'	per cwt.
Wax, Sealing. See <i>Stationery</i> .	
Whalebone	per cwt.
Whiting	per cwt.
Wigs. See <i>Hair, Ornamental</i> .	
Wine, British made	per gallon
Woad	per cwt.
Wood, Anchor Stocks	per number
„ Boards and Planks of all sorts	per load
„ Casks empty. See <i>Staves</i> .	
„ Handspikes	per number
„ Hoops	per number
„ Laths	per bundle
„ Masts, Yards and Bowsprits	per number
„ Oars	per number
„ Spokes for Wheels	per number
„ Staves and empty Casks	per pack
„ Timber of all sorts	per load
„ Treenails or Trunnels	per number
„ Foreign, Cut, Polished, or otherwise partially manufactured in the United Kingdom, viz.:—	
„ Cam Wood	per ton
„ Sanders Wood	per cwt.
„ of other sorts (distinguishing each sort)	per ton
Wooden House Frames and Joiners' Work	at value
Wooden Ware (not otherwise described)	at value
Wool, British, Coney and Hares	per cwt.
„ „ Sheep and Lambs	per cwt.
Wool, Waste, Flock	per cwt.
„ „ Manufactures or pretended Manufactures slightly wrought up, so as that the same may be reduced to and made use of as Wool again. Mattresses or Beds stuffed with Combed Wool, or Wool fit for combing or carding	per cwt.
[Wool, Foreign, cut or prepared in the United Kingdom, is in all cases to be so described, distinguishing each sort.]	
Woollen Manufactures, viz., Cloths, Superfine	per piece
„ „ of second and inferior quality	per piece
„ Coatings Napped, Duffled, Bath Coating, &c.	per piece
„ Kerseymere	per piece

Woollen Manufactures (continued), viz. :—			
„	Baizes of all sorts	.	per piece
„	Flannel	.	per yard
„	Blankets and Blanketing	.	per yard
„	Carpets and Carpeting	.	per yard
„	Rugs, viz., Coverlets for Beds	.	per number
„	„ Carpet Rugs. See <i>Carpeting</i> .		
„	Stuffs, Woollen and Worsted	.	per piece
„	Hosiery, viz., Stockings	.	per dozen pairs
„	„ of all other sorts	.	at value
„	Tapes and Small Wares	.	at value
„	Woollens, mixed with Cotton, Linen, &c.	.	per yard
„	Woollen and Worsted Yarn	.	per cwt.
„	Yarn, Mohair	.	per cwt.
„	of Wool or Worsted, mixed with other Materials, specifying such Materials	.	per cwt.
„	Yeast	.	per gallon
„	Powder	.	per cwt.
Zinc. See <i>Spelter</i> .			

All other Articles not enumerated in the foregoing List, and not properly falling under any of the general Heads, are to be particularly specified in the Returns to the Inspector General's Office.

NOTE.—Articles of Irish Produce or Manufacture are to be distinguished from British, and all Articles Shipped under the Authority of the Right Honourable the Lords of her Majesty's Committee of Council for Trade, or of the Lords Commissioners of her Majesty's Treasury, are to be specially distinguished from the Ordinary Exports.

ABSTRACT OF AN ACT
FOR
REGULATING THE TRADE OF THE
ISLE OF MAN.

[8 and 9 Vict. cap. 94.]

ALL trade from any port of the United Kingdom to the Isle of Man, or from the Isle of Man to any port of the United Kingdom shall be deemed to be a coasting trade, and the Isle of Man shall not be deemed in law, with reference to the United Kingdom, to be parts beyond the seas, in any matter relating to the trade or navigation, or revenue of this realm; nevertheless, all goods subject to duty under this act, when brought from the United Kingdom into the Isle of Man, and all vessels bringing the same, shall be liable to the same rules and regulations as are required by law, in respect of goods imported into the said isle from foreign parts, and in respect of the vessels importing the same.—8 and 9 Vict. cap. 94, s. 12.

Goods, not being the growth, produce, or manufacture of the Isle of Man, or of the United Kingdom, except corn, grain, meal or flour, shall not be carried in any ship from the Isle of Man to any place in the United Kingdom.—S. 19.

Schedule of prohibitions into the Isle of Man.

[The several sorts of Goods enumerated in the Schedule following shall not be imported into the Isle of Man.]

Goods, the produce or manufacture of places within the limits of the East India Company's charter; except from the United Kingdom.

Cotton Yarn, Cotton Cloth, Linen Cloth, Glass Manufactures, Woollen Manufactures, unless *bonâ fide* laden in and imported directly from the United Kingdom.

British distilled Spirits.

Sugar or Rum, other than that enumerated and described in the Table of Duties hereinafter contained.

All Goods prohibited to be imported into the United Kingdom to be used or consumed therein, on account of the sort or description of the same,

A TABLE OF DUTIES

on Goods imported into the

ISLE OF MAN.

	£.	s.	d.
Coffee (the import duties in the United Kingdom not having been paid thereon) . the lb.	0	0	2
Corn ⁽¹⁾ , viz., Foreign Corn, Grain, Meal or Flour, may not be imported into the Isle of Man, except upon payment of the same duties as are payable on the importation into the United Kingdom of Corn, Grain, Meal, or Flour.—5 Vict. cap. 14, s. 2.			
Eau de Cologne, per flask (30 not containing more than one gallon)	0	0	4
— or per gallon	0	10	0
Hemp			free
Hops from the United Kingdom			free
Iron			free
Liqueurs, per gallon	0	10	0
Spirits, viz. :—			
— Brandy, Foreign, the gallon	0	4	6
— Geneva, Foreign, the gallon	0	2	6
— Rum, of the British Possessions, the gallon	0	1	6
Such Spirits not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less strength.			
Sugar, Muscovado (12 and 13 Vict. cap. 90 and 38), the cwt.	0	1	0
— refined in the United Kingdom from raw Sugar, whereupon the import duties have there been paid, the cwt. ⁽²⁾	0	9	0
Tea, the lb. (12 and 13 Vict. cap 90 and 38)	0	1	0
Tobacco, the lb.	0	1	6
— Segars, the lb.	0	3	0
Wine, the tun of 252 gallons	12	0	0

(1) No abatement of Duties to be made on account of damage received by Corn, Grain, Meal, or Flour, imported into the Isle of Man.—13 and 14 Vict. cap. 95, s. 7.

(2) Refined sugar and playing cards are to be shipped to the Isle of Man, by cocket, under the superintendence of the Searchers; but all other goods entered for exportation to that island, are to be shipped by a Coast Sufferance under the supervision of the Coastwaiters.—G. O. 8th Sept., 1845.

Wood, Foreign, viz. :—	£.	s.	d.
— Timber, 8 inches square and upwards, the load of 50 cubic feet	0	8	0
— Timber and Wood Goods, the produce of the British Possessions	free		
Goods, Wares, and Merchandise, brought from the United Kingdom and entitled to any bounty or drawback of Excise on exportation from thence, and not hereinbefore enumerated or charged with duty	free		
— Wares and Merchandise, the growth, produce, or manufacture of, and brought from the United Kingdom, and not hereinbefore charged with duty	free		
— Wares and Merchandise, not the growth, produce, or manufacture of the United Kingdom, but brought from thence, and having there been entered for consumption, and the import duties having been there paid thereon	free		
— Wares and Merchandise imported from any place from whence such goods may be lawfully imported into the Isle of Man, and not hereinbefore charged with duty, or declared to be free of duty, for every 100 <i>l.</i> value ⁽¹⁾	15	0	0

SUGAR, upon which any bounty shall have been allowed under any act relating to the Customs may be removed to the Isle of Man; but before any such sugar shall be removed to the Isle of Man, the person removing the same shall give bond to her Majesty, with one sufficient surety, that the same shall be duly landed in the Isle of Man, and shall not be relanded in any part of the United Kingdom.—8 and 9 Vict. cap. 94, ss. 17 and 18.

SPIRITS, TEA and TOBACCO. If any decked vessels, bound from the Isle of Man to any port in the United Kingdom, shall have on board for the use of the seamen any Spirits exceeding the quantity of half a gallon for each seaman, or any Tobacco exceeding one pound weight for each seaman, or any Tea exceeding two

(1) It is ordered and declared, that all or any articles legally importable into the Isle of Man, and not enumerated in the Table annexed to the Act, and upon which the duty of 15 per cent. is thereby imposed, shall and may, from and after the passing of that Act, be imported into the Isle of Man duty free, as long as this order, or any part thereof, affecting such articles, shall continue in force.—T. O. 21st November, 1845.

SPIRITS, &c., continued :

pounds weight for the whole of the seamen on board such vessel ; or if any open boat, bound from the Isle of Man to any port in Great Britain or Ireland, shall have on board for the use of the seamen any Spirits exceeding one quart for each seaman, or any Tobacco exceeding half a pound weight for each seaman, or any Tea exceeding one pound weight for the whole of the seamen on board such boat, all such foreign Spirits, Tobacco, and Tea respectively, together with the casks or packages containing the same, and also every such vessel or boat, together with all the guns, furniture, ammunition, tackle, and apparel thereof, shall be forfeited.—8 and 9 Vict. cap. 94, s. 22.

MANX VESSELS. All vessels registered at any port in the said Isle of Man, and *bond fide* the property of inhabitants thereof, being so registered as of the burden of 50 tons, shall, with regard to the coasting trade between the Isle of Man and the United Kingdom be entitled to all the privileges to which vessels registered in the United Kingdom as of 60 tons burden are by law entitled.—8 and 9 Vict. cap. 94, s. 26.

GOODS, the growth of the Isle of Man, and goods manufactured there from materials not subject to duty in the United Kingdom, or from materials upon which the duty has been paid in the United Kingdom, and whereon no drawback or bounty has been granted ; and any manufactures of Linen or Cotton made in and imported from the Isle of Man, may be imported into the United Kingdom without payment of any duty ; and such goods shall not be deemed to be included in any charge of duties imposed by any act hereafter to be made on the importation of goods generally from parts beyond the seas ; such goods may, nevertheless, be charged with any proportion of such duties as shall fairly countervail any duties of Excise.—13 and 14 Vict. cap. 95, s. 5.

LICENSE GOODS.

The following goods may not be imported into the Isle of Man, nor exported from any place, to be carried to the Isle of Man, without the license of the Commissioners of Customs first obtained; nor in greater quantities in any one year than specified in the schedule; and such goods shall not be so exported or imported, except from the places set forth in the schedule, and according to the rules subjoined.

Schedule of License Goods.

Brandy (Foreign)	. . . . .	20,000 gallons.
Geneva (Foreign)	. . . . .	20,000 gallons.
Liqueurs	. . . . .	50 gallons.
Eau de Cologne	. . . . .	50 gallons.
To be imported from the United Kingdom, or from any place from which the same might be imported into the United Kingdom for consumption therein.		
Rum of the British Plantations	. . . . .	70,000 gallons.
Tobacco	. . . . .	55,000 lbs.
Segars	. . . . .	5,000 lbs.
To be imported from the United Kingdom.		

And such additional quantities of any goods in any one year, as the Commissioners of her Majesty's Treasury shall, in their discretion, consider expedient.—8 and 9 Vict. cap. 94, s. 4.

Subject to the following Rules, viz.:—

All such goods to be imported into the port of Douglas, by her Majesty's subjects, and in British vessels of the burden of 50 tons and upwards.

Tobacco to be shipped only in ports in the United Kingdom, where Tobacco is allowed to be imported and warehoused without payment of duty.

Rum, Brandy, and Geneva to be imported or brought in casks containing not less than 20 gallons each.

The respective quantities of such spirits shall be estimated according to the strength of proof by Sykes's Hydrometer.

LICENSE GOODS, continued :

No drawback of Excise to be allowed on any such goods, until a certificate of the due landing of the goods at the port of Douglas be produced from the Collector and Controller of the Customs at that port.

If any such goods be laden at any foreign port or place, the species and quantity of such goods, with the marks, numbers, and denominations of the casks or packages containing the same, shall be indorsed on the license, and signed by the British consul at the port of lading, or, if there be no British consul, by two known British merchants.

Upon importation into the port of Douglas of any such goods, the license for the same shall be delivered up to the Collector or Controller of that port.

Applications for license to import any of the goods aforesaid to be delivered to the Collector or Controller at Douglas, between 5th May and 5th July.—S. 5.

The Governor or Lieutenant-governor to allot the quantities to the several applicants, and report to the Lords of the Treasury and to the Commissioners of Customs.—S. 6.

On receipt of such report, the Commissioners of Customs to grant licenses according to the allotments contained in the report of the Governor.—S. 7.

Previous to the delivery of any such license, bond must be taken for the due importation of the articles for which the said license is granted; and if the party shall not have given bond prior to the 5th January next after, the Governor may transfer the same.—S. 8.

Any person who, having obtained a license under this act, shall not import into the said island the whole quantity of goods permitted to be imported under such license, during the period for which it shall remain in force, shall be disqualified from receiving a license in the year next following that in which his previous license shall have been granted.—S. 9.

Goods imported by license into the Isle of Man may not be re-exported, nor may such goods be carried coastwise from one part of the said isle to another, except in vessels of 60 tons burden at the least, and in the same packages in which such goods were imported into the said isle; nor may wine be removed from one part of the said isle to another, except in such packages, or in bottles.—S. 11.

AN

ABSTRACT OF THE LAWS

REGULATING THE TRADE WITH

THE ISLANDS

OF

GUERNSEY, JERSEY, ALDERNEY, AND SARK.

No goods or Passengers shall be imported into the United Kingdom from any of the Channel Islands, nor shall any goods or passengers be exported from the United Kingdom to any of the said islands, nor shall any goods or passengers be carried from one to the other of the said islands, nor from one part to another part thereof, except in British ships.—12 and 13 Vict. cap. 29, s. 3.

No vessel or boat belonging wholly or in part to her Majesty's subjects shall sail from such islands, without a clearance, whether in ballast or having a cargo; and, if with a cargo, the master shall give bond in double the value of the vessel or boat and of the cargo, for duly landing the same at the port for which the vessel clears; and every such vessel or boat not having such clearance, or, which having a clearance for a cargo, shall be found light, or with any part of her cargo discharged before delivery thereof at the port specified in the clearance, unless through necessity (which must be satisfactorily proved), shall be forfeited.—8 and 9 Vict. cap. 87, s. 9.

Any goods of the growth of the said islands, and any goods manufactured in the said islands from materials not subject to duty in the United Kingdom, or from materials upon which the duty has been paid in the United Kingdom, and upon which no drawback or bounty has subsequently been granted, and any manufacture of linen or cotton made in and imported from the Isle of Man, may be imported into the United Kingdom from the said islands respectively, without payment of any duty; and such goods shall not be

deemed to be included in any charges of duties imposed by any act hereafter to be made on the importation of goods generally from parts beyond the seas ; but such goods may nevertheless be charged with any proportion of such duties as shall fairly countervail any Inland Revenue duties. All goods manufactured in any of the said islands, from any other materials than the materials aforesaid, except manufactures of linen and cotton made in and imported from the Isle of Man, shall be deemed to be foreign goods.—13 and 14 Vict. cap. 95, s. 5.

Tobacco, Segars or Snuff may be imported into the Channel Islands from the United Kingdom in vessels of not less than 60 tons burden, if in packages of the same weight at least as those in which the like goods may be imported into the United Kingdom, but no such Tobacco, Segars or Snuffs shall be separated or divided in any manner within such packages. All such goods imported or found within one league of the coast of the said islands, contrary hereto, shall be forfeited.—13 and 14 Vict. cap. 95, s. 8.

All Spirits of the nature or quality of plain British Spirits, manufactured in any of the islands aforesaid, and imported into any part of the United Kingdom, shall be denominated plain British Spirits⁽¹⁾, and shall be subject to the same regulations of Excise as Spirits removed from Scotland or Ireland.—8 and 9 Vict. cap. 65, s. 3.

No Spirits, the produce or manufacture of any of the said islands, and imported into any part of the United Kingdom, shall be deemed to be plain British Spirits, unless made from the same materials as the like Spirits are directed to be made when distilled in the United Kingdom ; and the declaration and certificate of produce shall specify the same ; and if any such declaration or certificate be false, the said Spirits shall be forfeited.—S. 4.

No Spirits of the nature or quality of British Brandy or Compounds, or any Spirits other than plain British Spirits, the produce or manufacture of any of the said islands, shall be imported into the United Kingdom, on pain of the forfeiture thereof, and of all casks or other packages, and of the vessel or boat used in the removal or importation thereof, and every person concerned therein shall incur the penalty of 100*l.*—S. 5.

The Lords Commissioners of her Majesty's Treasury may permit any goods the produce of the British Possessions or Fisheries in North America, which shall have been legally imported into the islands of Guernsey or Jersey direct from

(¹) The duties chargeable on plain spirits will be found at p. 115.

such Possessions, to be imported into the United Kingdom for home use direct from those islands, under such regulations as the said Commissioners shall direct; anything in the Law of Navigation to the contrary notwithstanding.—8 and 9 Vict. cap. 86, s. 44.

No Brandy, Geneva, or other Spirits (except Rum of the British Plantations), shall be imported into or exported from the said islands, or be removed from one to the other of the said islands, or be carried coastwise from any one part to any other part of any one of the said islands, or shall be shipped for removal, or shall be waterborne, for the purpose of being so shipped, unless in vessels of 60 tons burden at least, and in casks or other vessels capable of containing liquids of not less content than 20 gallons; provided that nothing herein contained shall extend to any Spirits imported in glass bottles in square-rigged ships, as part of the cargo thereof; nor to any Spirits really intended for the use of the crew and passengers during the voyage.—8 and 9 Vict. cap. 93, s. 95.

Nothing herein contained shall extend to subject to forfeiture or seizure any boat not exceeding the burden of ten tons, for having on board at any one time any foreign Spirits of the quantity of ten gallons or under, such boat having a license from the proper officer of Customs at either of the islands of Guernsey or Jersey, for the purpose of being employed in carrying commodities for the supply of Sark; provided that every such boat having on board at any one time any greater quantity of Spirits than ten gallons, unless such greater quantity of Spirits shall be in packages of the size and content hereinbefore required, shall be forfeited.—S. 96.

Before any goods shall be entered as being the produce of the above-named islands (if any benefit attach to such distinction), the master of the ship shall deliver a certificate from the Governor of the island that proof had been made that such goods were of the produce of such island, stating the quantity and quality of the goods, and the number and denomination of the packages containing the same; and the master shall make declaration in the usual manner⁽¹⁾.—S. 42.

By the 13 and 14 Vict. cap. 95, s. 12, so much of the 3 and 4 Wm. 4., cap. 101, as prohibits the importation of Tea into the Channel Islands, from any place other than the Cape of Good Hope and places eastward of the same to the Straits of Magellan, is repealed.

⁽¹⁾ See Declaration, No. 13, p. 29.

AN ABSTRACT

OF THE

LAWS RELATING TO THE TRADE

WITH THE

BRITISH POSSESSIONS ABROAD.

Prohibitions and Restrictions Inwards.

THE several sorts of Goods enumerated in the Table following are prohibited to be imported, either by sea or by inland carriage or navigation, into the **BRITISH POSSESSIONS IN AMERICA**, or into the island of **MAURITIUS**, or can only be so imported or brought under the restrictions mentioned in such Table, viz. :—

Table of Prohibitions and Restrictions.

GUNPOWDER, ARMS, AMMUNITION, or UTENSILS of WAR, are prohibited to be imported, except from the United Kingdom, or from some other British Possession.

COFFEE, SUGAR (not being refined in bond, in the United Kingdom), **MOLASSES and RUM**, being the produce or manufacture of any British Possession within the limits of the East India Company's Charter (except and subject as hereinafter provided, or being of foreign production or manufacture, prohibited to be imported into any of the British Possessions on the continent of South America or in the West Indies (the Bahama and Bermuda Islands not included), or into the Mauritius, except to be warehoused, for exportation only, and may also be prohibited to be imported into the Bahama or Bermuda Islands, by her Majesty's Order in Council.

BASE or COUNTERFEIT COIN prohibited to be imported.

BOOKS and FOREIGN MANUFACTURES are subject to the same restrictions as are set forth at p. 1.

And if any goods shall be imported contrary to such prohibitions or restrictions, the same shall be forfeited; and if the ship or vessel in which such goods shall be imported be of less burden than 60 tons, such ship or vessel shall also be forfeited, 8 and 9 Vict. cap. 83, s. 87.

TABLE OF DUTIES (8 and 9 Vict. cap. 93) continued:

		£.	s.	d.
Wine, whether bottled or not	} for every 100l. } of the value. }	7	0	0
Cotton Manufactures				
Linen ditto				
Woollen				
Leather ditto				
Paper ditto				
Hardware				
Clocks and Watches				
Manufactured Tobacco				
Soap				
Candles other than Spermaceti	} for every 100l. } of the value. }	4	0	0
Cork, Cordage, and Oakum				
Articles not enumerated, except such as are comprised or referred to in the sub-joined table of exemptions.				
And if any of the goods herein before charged with duty, except Sugar, shall be imported through the United Kingdom, having been warehoused therein, and being exported from the warehouse, or the duties thereon, if there paid, having been drawn back.	—such goods shall only be charged with three-fourths of the duties hereinbefore imposed.			

TABLE OF EXEMPTIONS.

Coin, Bullion, and Diamonds.—Live Animals.—Hay and Straw.—Tallow and Raw Hides.—Salt.—Rice.—Corn and Grain unground.—Biscuit or Bread.—Meal or Flour, except Wheat Flour.—Fresh Meat.—Fresh Fish.—Fruit and Vegetables, fresh.—Carriages of Travellers.—Wood and Lumber.—Cotton Wool.—Hemp, Flax and Tow.—Drugs.—Gums and Resins.—Tortoise-shell.—Manures of all kinds.—Specimens illustrative of Natural History.—Tea imported direct from China, or from the United Kingdom, or from any British Possession.—Herrings, taken and cured by the inhabitants of the Isle of Man, and imported from thence.—Provisions and Stores of every description, imported or supplied for the use of *her Majesty's* land and sea forces.—All goods imported *from the United Kingdom*, after having there paid the duties of consumption, and imported from thence without drawback.

EXEMPTIONS (8 and 9 Vict. cap. 93), continued :

And also such of the following articles, namely :—

Salted or cured Meat,
Flour,
Butter,
Cheese,
Molasses,
Cork Wood,
Cordage,
Oakum,

Pitch,
Tar,
Turpentine,
Leather and Leather ware,
Fishermen's clothing and
Hosiery,
Fishing craft, utensils, instru-
ments, and bait,

as shall be imported for the use of the British fisheries in America, into any place at or from whence any such fishery is carried on.

Goods which are free of duty on importation into the United Kingdom, are, if imported thence into any of the British Possessions in America or the Mauritius, to be admitted into any of such Possessions free of duty.

Goods from the Channel Islands.—Goods the produce or manufacture of the islands of Guernsey, Jersey, Alderney, or Sark, when imported from such islands into the British Possessions in America or the Mauritius, shall be admitted to entry upon payment of the same duties as are payable upon the like goods, the produce or manufacture of the United Kingdom, or of any of the said Possessions, upon production to the Principal Officer of Customs at the port of importation of the proofs now required by law, that such goods are the production or manufacture of the islands aforesaid.—S. 19.

Goods not stated to be the Produce of British Possessions to be deemed of Foreign Production.—No goods shall be stated in the certificate of clearance of any ship from any British Possession to be the produce of such British Possession, unless such goods shall have been expressly stated so to be in the entry outwards of the same ; and all goods not expressly stated in such certificate of clearance to be the produce of such Possession, shall, at the place of importation in any other such Possession or in the United Kingdom, be deemed to be of foreign production.—S. 23.

Goods the Produce of British Possessions abroad to be certified as such upon the Clearance.—No goods shall be entered as being of or from any British Possessions abroad (if any benefit attach to such distinction), except the territories subject to the Government of the Presidencies of Fort William in Bengal, Fort St. George, and Bombay respectively, unless the master of the ship importing the same shall have delivered to the Collector or Controller a certificate under the hand of

PROHIBITIONS AND RESTRICTIONS, continued :

the proper officer of the place where such goods were taken on board, of the due clearance of such ship from thence, containing an account of such goods.—8 and 9 Vict. cap. 86, s. 36.

Goods imported from the United Kingdom, or from British Possessions, must appear on Cocket, &c.—No goods shall be imported into any British Possession as being imported from the United Kingdom, or from any British Possession (if any advantage attach to such distinction), unless such goods appear upon the cockets, or other proper documents for the same, to have been duly cleared outwards at the port of exportation in the United Kingdom, or in such other British Possession, nor unless the ground upon which such advantage be claimed be stated in such cocket or other document.—8 and 9 Vict. cap. 93, s. 38.

Coasting Trade of the British Possessions.—No goods or passengers shall be carried from one part of any British Possession in Asia, Africa, or America, to another part of the same possession, except in British ships.—12 and 13 Vict. cap. 29, s. 4.

Coasting Trade of the Colonies may be regulated by the Queen in Council.—If the legislature of any British Possession shall present an address to her Majesty, praying that goods or passengers from one part of such possession to another part may be conveyed in other than British ships, or if the legislatures of any two or more neighbouring possessions shall present an address, praying her Majesty to place the trade between them on the footing of a Coasting Trade, or of otherwise regulating the above, it shall be lawful by Order in Council to authorise the conveyance of such goods or passengers, or to regulate the trade between such Possessions, in such terms as to her Majesty may seem good.

Reciprocity.—If British vessels are subject in any foreign country to any prohibitions or restrictions, her Majesty may, by Order in Council, impose such tonnage duty upon the ships of such nation entering or departing from the United Kingdom, or any British Possession, or such duties on all goods, or on any specified classes of goods, imported or exported in such ships, as may justly countervail the disadvantages to which British trade or navigation is so subjected.—S. 10 and 11.

Privileges of Foreign Ships may in certain cases be restricted, and additional Duties imposed.—If British vessels are subject in any foreign country to any prohibitions or restrictions as to the voyages in which they may engage, or as to the articles which they may import or export, her Majesty may by Order in Council impose similar prohibitions or restrictions on the ships of such foreign country.—S. 10.

CAPE OF GOOD HOPE

A Table of the Duties of Customs payable on Goods, Wares, and Merchandise, imported into the Colony of the Cape of Good Hope.

O. C. 24th April, 1847.	Duty.		
	£.	s.	d.
Coffee, B. P. produce cwt.	0	5	0
— the produce of Foreign Possessions, cwt.	0	10	0
Fish, dried or salted, and Fins and Skins, the produce of creatures living in the sea, of foreign fishing or taking for every 100℥. of the value thereon	12	0	0
Flour (Wheaten), not being the manufacture of the United Kingdom, barrel of 196 lbs.	0	3	0
Gunpowder lb.	0	0	3
Meat, salted or cured, of all sorts, not being the production or manufacture of the United Kingdom, or of any British Possession, cwt.	0	3	0
— Salted or cured, of all sorts, being the production or manufacture of the United Kingdom, or of any British Possession, cwt.	0	1	3
Oil, Train, and Blubber, the produce of fish or creatures living in the sea, of foreign fishing tun	3	0	0
— Spermaceti, of foreign fishing tun	7	10	0
Pepper cwt.	0	4	0
Rice cwt.	0	1	6
Sugar, not refined, B. P. produce cwt.	0	2	3
— the produce of any other place, cwt.	0	4	6
— Refined or Candy, not manufactured in the United Kingdom cwt.	0	6	0
— the manufacture of the United Kingdom cwt.	0	3	0
Spirits, of all sorts ⁽¹⁾ , of any strength not exceeding the strength of proof by Sykes's Hydrometer gallon	0	2	0
Tea lb.	0	0	4½
Tobacco, viz.:—			
— Not manufactured cwt.	0	12	0
— Manufactured (not Segars) cwt.	1	0	0
— Segars 1000	0	5	0

(1) O. C. 31st Oct. 1848.

O. C. 24th April, 1847.	Duty.		
CAPE OF GOOD HOPE, continued :	£.	s.	d.
Wine, viz.:—			
— In Bottles, each not of greater content than six to the imperial gallon, dozen bottles	0	4	0
..... each not of greater content than twelve to the imperial gallon, dozen bottles	0	2	0
— Not in bottles imperial gallon	0	1	6
Wood, Unmanufactured, viz. :—			
— Mahogany, Rosewood, and Teak Wood, cubic foot	0	0	3
— All other Wood, not the produce of the United Kingdom cubic foot	0	0	2
Goods, Wares, and Merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of the United Kingdom, or of any of the British Possessions abroad, for every 100l. value	5	0	0
Goods, Wares, and Merchandise, not otherwise charged with duty, and not herein declared to be free of duty, being the growth, produce, or manufacture of any foreign state for every 100l. of the value	12	0	0
<i>Goods Duty Free.</i>			
Bottles of Common Glass, imported full.			
Bullion.			
Casks, Staves, Hoops, and Coopers' Rivets.			
Coin.			
Diamonds.			
Live Animals.			
Seeds, Bulbs, and Plants.			
Specimens, illustrative of Natural History.			

DISTRICT OF NATAL, SOUTH AFRICA.

A Table of Duties payable on Goods, Wares, and Merchandise, imported into the district of Natal, South Africa.

[Order in Council, 26th September, 1846.]

	£.	s.	d.
MEAT, salted or cured, of all sorts, not being the produce or manufacture of the United Kingdom, or of any British Possession, cwt.	0	3	0
MEAT, salted or cured, of all sorts, being the produce or manufacture of the United Kingdom, or of any British Possession, cwt.	0	1	3
FISH, dried or salted, and Fins and Skins, the produce of creatures living in the sea, of foreign fishing or taking, for every 100℥. of the value thereof	12	0	0
FLOUR, wheaten, not being of British manufacture barrel of 196 lbs.	0	3	0
RICE cwt.	0	1	6
SUGAR, viz. :—			
— Not refined, the produce of any British Possession cwt.	0	2	3
— Not refined, the produce of any foreign country cwt.	0	4	6
— Refined, or Candy, not being of British manufacture cwt.	0	3	0
COFFEE, viz. :—			
— The produce of any British Possession, cwt.	0	5	0
— The produce of any foreign country, cwt.	0	10	0
TEA lb.	0	0	4½
PEPPER cwt.	0	4	0
WINE, viz. :—			
— In bottles, each of greater content than 12 to the imperial gallon, but not of greater content than 6 to the imperial gallon, the produce of any of the British Dominions or Possessions dozen bottles	0	2	0
— The produce of any foreign country, dozen bottles	0	4	0

DISTRICT OF NATAL, continued:

WINE, continued:		£.	s.	d.
— In bottles, each of not greater content than 12 to the imperial gallon, the produce of any of the British Dominions or Possessions	dozen bottles	0	1	0
— The produce of any foreign country,	dozen bottles	0	2	0
— Not in bottles, the produce of any of the British Dominions or Possessions,	imperial gallon	0	0	9
— The produce of any foreign country,	imperial gallon	0	1	6
SPIRITS, viz.:—				
— Of all sorts, not exceeding the strength of proof by Sykes's Hydrometer, and in proportion for any greater strength,	imperial gallon	0	2	0
TOBACCO, viz.:—				
— Not manufactured	cwt.	0	12	0
— Manufactured (not segars)	cwt.	1	0	0
— Segars	the 1000	0	5	0
OIL, Spermaceti, of foreign fishing	tun	7	10	0
— Other Train and Blubber, the produce of fish or creatures living in the sea, of foreign fishing	tun	3	0	0
WOOD, manufactured, viz.:—				
— Mahogany, Rosewood, and Teakwood,	cubic foot	0	0	3
— All other, not the produce of the United Kingdom, or of any British Possession,	cubic foot	0	0	2
GUNPOWDER.	lb.	0	0	3
GOODS, Wares, and Merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of the United Kingdom or of any of the British Possessions abroad		5	0	0
— Wares, and Merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of any foreign country,	for every 100l. value	12	0	0

DISTRICT OF NATAL, continued:*Goods Duty Free.*

Agricultural Instruments, Bottles of common Glass imported full, Bullion, Casks, Staves, Hoops, and Coopers' Rivets, Coin, Diamonds, Horses, Mules, Asses, Sheep, Cattle, and all other Live Stock and Live Animals, Seeds, Bulbs, and Plants, Specimens illustrative of Natural History, Provisions or Stores of every description, imported or supplied for the use of her Majesty's land or sea forces.

Whenever any article, being the growth, production, or manufacture of any foreign country, hereinbefore charged with any duty, is imported into Natal or the Cape of Good Hope, from the United Kingdom (having been there entered for consumption, and re-exported without any drawback of duty having been first paid thereon), such article shall be liable only to such duty as is hereinbefore charged upon similar articles, being the growth, production, or manufacture of the United Kingdom, or of any British Possessions abroad; and if any goods, being the growth, produce, or manufacture of any foreign country, shall be imported into the said District of Natal, through the United Kingdom (having been warehoused therein, and being exported from the warehouse, or the duties thereon, if there paid, having been drawn back), there shall be charged on such goods, over and above the duties hereinbefore imposed on similar goods, being the growth, produce, or manufacture of the United Kingdom, or of any of the British Possessions abroad, three-fourths of the difference, if any, between such duties and the duties hereinbefore charged on goods, not being the growth, produce, or manufacture of the United Kingdom, or of any of the British Possessions abroad.

Prohibitions and Restrictions.

Gunpowder, Arms, Ammunition, or Utensils in War, prohibited to be imported, except from the United Kingdom, or from some other British Possession.

Articles of Foreign Manufacture, and any packages of such articles, bearing any names, brands, or marks, purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom.

Base or Counterfeit Coin.

Books wherein the copyright shall be subsisting, first composed, or written or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the Proprietor of such copyright, or his agent, shall have given to the Commissioners of Customs a notice in writing that such copyright subsists, such notice also stating when such copyright will expire, prohibited to be imported.

ST. HELENA.

A Table of Duties payable on Goods, Wares, and Merchandise, imported into the Island of St. Helena.

	£.	s.	d.
Spirits (excepting Cape Brandy, Arrack, Bengal Rum, and Aqua Ardente, which are prohibited to be imported) . . . gallon	0	10	0
Wine in Bottles . . . dozen quart bottles	0	2	6
— not in Bottles . . . gallon	0	0	11
Beer in Bottles . . . dozen quart bottles	0	0	6
— all other sorts . . . hogshead	0	10	0
<i>And the following goods, being the Growth, Produce, or Manufacture of places in Europe or America (not under the dominion of her Majesty, of the Cape of Good Hope. and of all places to the eastward thereof, viz. :—</i>			
Coffee, Cocoa, Chocolate, Tea, Pepper, Spices, Sugar, Sugar Candy, Tobacco, Cheroots, Segars, Curry Powder, Sauces, Sago, Dried Fruit and other Groceries—Preserves and Confectionary—Drugs—Woollen, Cotton and Silk Manufactures—Toys, Ivory Manufactures, Wood, Wearing Apparel of all sorts . . . for every 100l. value	10	0	0
All other goods, the produce, &c., of places not under the dominion of her Majesty, for every 100l. value	6	0	0
All goods, the produce, &c., of the United Kingdom, or of a British Possession in Europe or America, and imported therefrom, for every 100l. value	3	0	0

Goods Free of Duty.—Grain, Rice, Flour, Bran, Horses, and Live Stock, Natural Curiosities, Green Fruit, Goods for H. M. Service, Wearing Apparel, Clothing for H. M. Troops.

Prohibitions and Restrictions.

Gunpowder, Arms, Ammunition, or Utensils of War prohibited to be imported, except from the United Kingdom, or from some other B. P.

Tea, except from the Cape of Good Hope, and places eastward of the same to the Straits of Magellan, or from the United Kingdom.

Fish, dried or salted, Base or Counterfeit Coin.

Oil, Blubber, Fins or Skins, the produce of creatures living in the sea, prohibited to be imported, except from the United Kingdom, or from some other British Possession, or unless taken by British ships out from the United Kingdom, or from some British Possession, and brought in from the fishery, and except Herrings from the Isle of Man and cured by the inhabitants thereof

Cape Brandy, Arrack, Bengal Rum, and Aqua Ardente.

Books, such as are not importable into the United Kingdom.

SOUTH AUSTRALIA.

A Table of Duties payable on Goods imported into South Australia.

Ordinance, No. 2, 1848.

[Came into Operation Jan. 1, 1849.]

		£.	s.	d.
Alkali	cwt.	0	0	6
Arms	per cent.	5	0	0
Annatto	cwt.	0	3	0
Apparel and Slops	per cent.	5	0	0
Arrow Root	cwt.	0	3	0
Bacon and Hams	cwt.	0	2	6
Bags and Sacks—Corn	100	0	5	0
— on Gunny, and returned	100	0	2	6
Bales for Wool	each	0	0	2
Baskets	per cent.	5	0	0
Beef and Pork	cwt.	0	1	6
Beer, Porter, Ale, Cider and Perry	gall.	0	0	3
Blacking	gall.	0	0	4
— Paste	lb.	0	0	1
Boats	per cent.	5	0	0
Books printed	cwt.	0	6	0
Barrows and Trucks	each	0	1	0
Boots and Shoes, viz., Boots	dozen pair	0	6	0
— Half ditto	dozen pair	0	3	0
Shoes	dozen pair	0	2	0
— Ditto Children's	dozen pair	0	1	0
Brass Manufactures	per cent.	5	0	0
Bread and Biscuit	cwt.	0	0	7
Bottles, Glass and Stone	dozen	0	0	1
Bricks, Fire and Bath	1000	0	5	0
— other Bricks	1000	0	2	0
Brimstone	cwt.	0	0	6
Butter	cwt.	0	3	0
Brooms and Brushes	per cent.	5	0	0
Cables, Chain	cwt.	0	1	6
Candles, Tallow	cwt.	0	3	0
— Wax, Composition, Spermaceti	cwt.	0	6	0
Canvass	bolt	0	2	0
Carts and Drays	each	0	10	0
— Waggon and Timber Carriages	each	1	0	0
Carriages	per cent.	5	0	0
Casks, Empty	ton	0	2	0
Cement	cwt.	0	0	4
Chalk	ton	0	1	6
Cheese	cwt.	0	3	0

SOUTH AUSTRALIA, continued:

		£.	s.	d.
Chocolate and Cocoa	lb.	0	0	1
Clocks and Watches	per cent.	5	0	0
Coals	ton	0	0	9
Coke	ton	0	2	0
Coffee	cwt.	0	4	0
Confectionary	lb.	0	0	2
Copper, Sheathing and Nails	cwt.	0	5	0
— Manufactures	per cent.	5	0	0
Cordage and Rope, viz., Europe	cwt.	0	2	0
— Manilla	cwt.	0	1	6
— Coir and Jute	cwt.	0	0	9
— unenumerated	cwt.	0	1	6
Cord, small, and Twine	cwt.	0	5	0
Cork	cwt.	0	2	0
Corks	gross	0	0	1
Corn, Meal, and Flour, viz., Wheat	quarter	0	1	6
— Barley	quarter	0	1	3
— Oats	quarter	0	1	3
— Maize and Millet	quarter	0	1	0
— Peas, Beans, and Pulse	quarter	0	1	6
— Malt	quarter	0	3	0
— Flour, and Meal	100 lbs.	0	1	0
— Bran and Pollard	100 lbs.	0	0	3
Cotton Manufactures	per cent.	5	0	0
Cutlery	per cent.	5	0	0
Drapery	per cent.	5	0	0
Drugs, viz., Corrosive Sublimate	lb.	0	0	2
— Spirits Tar	gallon	0	0	1
— Vitriol	gallon	0	0	1
— unenumerated Drugs	per cent.	5	0	0
Earthenware, and China	per cent.	5	0	0
Feathers, Bed	lb.	0	0	1
Fish, dry and Pickled	cwt.	0	1	0
Flax	cwt.	0	1	0
Fruit, dried of all sorts	cwt.	0	2	0
— in Bottles	dozen quarts	0	0	6
— preserved in Sugar, Succades, and Jams of all sorts	lb.	0	0	1
— Fresh	bushel	0	0	6
Furniture	per cent.	5	0	0
Glass, Plate in Squares exceeding 600 inches,	lb.	0	0	4
— not exceeding 600 inches	lb.	0	0	3
— Crown and Sheet, in squares exceeding 200 inches	100 feet	0	2	6
— not exceeding 200 inches	100 feet	0	1	6

SOUTH AUSTRALIA, continued :

GLASS, continued :		£.	s.	d.
— Flint, Cut, Cast Mirrors and Manufactures,	per cent.	5	0	0
Gloves	per cent.	5	0	0
Glue	cwt.	0	1	6
Grease	cwt.	0	1	0
Gunpowder (Sporting), in Canisters	cwt.	0	5	0
— Blasting	cwt.	0	2	3
Grindery	per cent.	5	0	0
Groceries	per cent.	5	0	0
Haberdashery and Millinery	per cent.	5	0	0
Hosiery	per cent.	5	0	0
Hair, curled for Upholsterers' use	lb.	0	0	1
— manufactured	per cent.	5	0	0
Hardware	per cent.	5	0	0
Hats and Caps	per cent.	5	0	0
Hay	ton	0	2	0
Hemp, dressed	cwt.	0	1	6
— undressed Tow and Oakum	cwt.	0	1	0
Hides, dressed	cwt.	0	3	0
— raw, salt, and dried	cwt.	0	1	0
Honey	cwt.	0	4	0
Hops	lb.	0	0	2
Ink	gallon	0	0	3
— Printing	lb.	0	0	1
Iron, viz., Bar and Rod	ton	0	10	0
— Sheet and Hoop	ton	0	14	0
— Pig	ton	0	5	0
— Sledges, Anchors, Anvils, Plates, Cart-arm Moulds, and Articles of Wrought Iron, heavy and in the rough	cwt.	0	1	0
— Cart-arms and Boxes, finished Chain, Articles of Wrought Iron, finished	cwt.	0	1	6
— Camp Ovens, Pots, Boilers, and Castings, cwt.	cwt.	0	0	10
— Manufactures unenumerated	per cent.	5	0	0
Isinglass, refined	lb.	0	0	6
— Common for Manufacture	lb.	0	0	2
Implements and Tools	per cent.	5	0	0
Jewellery	per cent.	5	0	0
Junk, old	cwt.	0	1	0
Lard	cwt.	0	2	6
Lead, Pig, Sheet, and Shot	cwt.	0	1	0
— Manufactures	per cent.	5	0	0
Leather, Sole	cwt.	0	3	0
— Kip and Harness	cwt.	0	6	0
— Calf	lb.	0	0	1

SOUTH AUSTRALIA, continued :

LEATHER, continued :						£.	s.	d.
— Patent Bazils	dozen					0	5	0
— Kangaroo	dozen					0	1	0
— Hogskin	each					0	1	0
— Bazils	dozen					0	0	6
— Enamel	hide					0	3	6
— other unenumerated and manufactures,	per cent.					5	0	0
Lime and Lemon Juice and Syrup of all sorts,								
	gallon					0	0	3
Linen Manufactures	per cent.					5	0	0
Lucifers	gross boxes					0	0	4
Maccaroni and Vermicelli	lb.					0	0	1
Machinery	per cent.					5	0	0
Mats and Matting	per cent.					5	0	0
Musical Instruments	per cent.					5	0	0
Mustard	lb.					0	0	1
Needles	1000					0	0	3
Netting	per cent.					5	0	0
Nuts, viz., Almonds, Walnuts, Chestnuts, Filberts,								
and small Nuts	cwt.					0	2	0
— Shelled Almonds	cwt.					0	4	0
— Cocoa	100					0	0	6
Oil, black	gallon					0	0	1
— Sperm, Head Matter, and other Fish or Ani-								
mal Oil	gallon					0	0	3
— Linseed, Rape, Hemp, and Cocoa Nut, gallon						0	0	2
— Olive, Castor, and other Vegetable Oils, gallon						0	0	6
— Oilmen's stores	per cent.					5	0	0
Onions	cwt.					0	1	0
Paints	cwt.					0	1	0
Painters' Colours, and Whiting	cwt.					0	0	6
Paper, Stained, and Hangings	per cent.					5	0	0
— Brown, Wrapping and Blotting	cwt.					0	3	0
— Writing	lb.					0	0	1
— Printing and Cartridge	cwt.					0	5	0
— other unenumerated manufactures, per cent.						5	0	0
Parchment	roll					0	3	0
Perfumery	per cent.					5	0	0
Percussion caps	1000					0	0	2
Pewter Ware	per cent.					5	0	0
Pickles and Fruits preserved in salt	gallon					0	0	4
Pictures and Prints	per cent.					5	0	0
Pipes, Tobacco, of common clay	gross					0	0	1
— not of common clay	per cent.					5	0	0
Pitch	barrel					0	1	0

SOUTH AUSTRALIA, continued :

		£.	s.	d.
Plate and Plated Goods	per cent.	5	0	0
Potatoes	ton	0	3	0
Provisions and Preserved Meats	cwt.	0	3	0
Pins	lb.	0	0	1
Rice	cwt.	0	0	9
Rosin	barrel	0	0	6
Saddlery and Harness	per cent.	5	0	0
Sago	cwt.	0	1	0
Salt	ton	0	3	0
Saltpetre	cwt.	0	1	6
Silk Manufactures	per cent.	5	0	0
Skins for Tanning	dozen	0	0	4
Soap	cwt.	0	1	0
Spices, viz., Cassia	cwt.	0	3	0
— Cinnamon	lb.	0	0	2
— Cloves	lb.	0	0	1
— Mace	lb.	0	0	2
— Nutmegs	lb.	0	0	2
— Ginger	cwt.	0	2	0
— Pepper	cwt.	0	1	6
— Other Spices	per cent.	5	0	0
Spirits or Strong Waters of all sorts, of the strength of proof by Sykes's Hydrometer, also per- fumed Spirits not sweetened or mixed, gallon		0	10	0
— Cordials, or Strong Waters sweetened or mixed with any article, so that the degree of strength thereof cannot be exactly ascer- tained by Sykes's Hydrometer,	gallon	0	10	0
Starch	cwt.	0	2	0
Stationery	per cent.	5	0	0
Steel	cwt.	0	2	0
Stone, Millstones	foot diameter	0	2	0
— Grindstones	foot diameter	0	0	1
— Roofing Slate	1000	0	3	6
— Slabs and Flagstones	100 feet superficial	0	1	0
— Tomb and Wrought Stones,	1 foot superficial	0	0	1
— Marble, Wrought	1 foot superficial	0	0	6
Stone, Blue	cwt.	0	5	0
Sugar, Refined and Candy	cwt.	0	4	0
— Muscovado	cwt.	0	2	0
— Molasses	cwt.	0	2	0
Tapioca	cwt.	0	2	0
Tallow	cwt.	0	2	0
Tar	barrel	0	1	0
Tea	lb.	0	0	2

SOUTH AUSTRALIA, continued:

	£.	s.	d.
Tin Plates box	0	2	0
Tinware per cent.	5	0	0
Tobacco, Manufactured . . . lb.	0	2	0
— Unmanufactured . . . lb.	0	1	0
— Segars and Cheroots . . . lb.	0	5	0
— Snuff lb.	0	2	0
— Boiled down in bond for sheepwash . lb.	0	0	1
Toys per cent.	5	0	0
Turnery and Woodenware . . . per cent.	5	0	0
Turpentine, Spirit of . . . gallon	0	0	2
Vinegar gallon	0	0	1
Whalebone cwt.	0	14	0
Wine gallon	0	1	0
Wood, viz., Posts and Rails, Handspikes and Poles			
100	0	1	6
— Paling 100	0	0	6
— Shingles and Laths . . . 1000	0	0	6
— Treenails and Spokes . . . 100	0	0	2
Oars 100 feet	0	2	0
— Square Timber, and Balks, Spars, Deals, Battens, Quartering Planks, Boards, and sawn, hewn, or split Timber of all kinds not otherwise particularly enumerated or described . . . 40 cubic feet	0	2	6
— Manufactures of . . . per cent.	5	0	0
Wool, Manufactures of . . . per cent.	5	0	0
Zinc, and Manufactures of . . . per cent.	5	0	0
Unenumerated articles, viz., Raw . . . per cent.	5	0	0
— manufactured . . . per cent.	5	0	0

Goods Duty Free.

Animals Living.

Baggage of Passengers.

Bottles imported full.

Bullion and Coin.

Plants and Trees.

Seeds and Roots (garden).

Specimens illustrative of Natural History.

Wool, unmanufactured.

WESTERN AUSTRALIA.

[Colonial Ordinance, No. 8, 9th May, 1849.]

	£.	s.	d.
Spirits, produce of any part of British Empire			
gallon	0	8	0
— Foreign produce—imported from any part of British Empire			
gallon	0	10	0
— Foreign, imported from any foreign place			
gallon	0	12	0
Wine, produce of any part of British Empire			
gallon	0	0	6
— other			
gallon	0	1	6
Segars and Snuff	0	5	0
Tobacco Leaf	0	0	3
— All other	0	1	0
— boiled down in bond for the purpose of being used as sheepwash			
lb.	0	0	1
Live Stock from the British Empire	5	0	0
Live Stock from any other place	10	0	0
Unenumerated Goods, produce of any part of British Empire	5	0	0
Ditto, Foreign	10	0	0

Free of Duty.

All Military or Naval Stores for her Majesty's service.—All Bottles imported full.—All Bullion and Coin.—All Staves and Hoops for Casks.—All Trees and rooted Plants.—All personal Baggage of Emigrants.—All articles of Naval and Military Uniform imported by officers stationed in the colony.

NEW SOUTH WALES.

	£.	s.	d.
Whiskey and Rum	0	6	0
All other Spirits	0	3	6
All Wine	15	0	0
All Tea, Sugar, Flour, Meal, Wheat, Rice and other Grain	5	0	0
Tobacco, unmanufactured	0	1	6
— manufactured	0	2	0
Unenumerated Goods	10	0	0

Free Goods.

Goods, produce of United Kingdom and of British India.—Metallic Ores.—Wine for Officers' Messes.—Specimens of *Natural History*.—Live Plants.—Bullion and Coin.

CEYLON.

Table of Duties of Customs payable on Goods, Wares, and Merchandise, imported into the Island of Ceylon.

[Colonial Ordinance, 23rd Nov., 1847.]

		£.	s.	d.
Ale and Porter	gallon	0	0	3
Fish, dried or salted, and Fins and Skins the produce of creatures living in the sea	cwt.	0	1	6
Guns and Rifles	each	0	5	0
Gunpowder	lb.	0	0	4
Opium	lb.	0	2	0
Paddy	bushel	0	0	3
Pistols	pair	0	5	0
Rice	bushel	0	0	7
Segars	1000	0	5	0
Spirits and Cordials	gallon	0	5	0
Sugar, unrefined	cwt.	0	2	6
— refined or Candy	cwt.	0	5	0
Tea	lb.	0	0	6
Tobacco, unmanufactured	cwt.	0	10	0
— manufactured other than Segars	cwt.	1	0	0
Snuff	lb.	0	1	6
Wheat, Grain, Peas, Beans, and other grain (except Paddy)	bushel	0	0	7
Wine in bottles	gallon	0	2	6
— not in bottles	gallon	0	1	6
Goods, Wares and Merchandise not otherwise charged with duty, or prohibited, and not comprised in the table of exemptions hereinafter set forth	for every 100l. value	5	0	0

Goods free of Duty.

Books and Maps printed.—Bullion, Coin, Pearls, and Precious Stones.—Coal and Coke.—Copperas.—Garden Seeds and Plants.—Horses, Mules, Asses, and other Live Stock.—Ice.—Manures.—Regimental Accoutrements.—Specimens of Natural History.—Wearing Apparel.—Public Property.

Export Duties.

Cinnamon	lb.	0	0	4
All other articles			free	

VAN DIEMEN'S LAND.

Table of Duties of Customs payable on Goods, Wares, and Merchandise, imported into Van Diemen's Land.

[Wm. 4, cap. 4.—January 2nd, 1834.]

	£.	s.	d.
Spirits made in New South Wales, or its dependencies	0	4	2
— British, and B. P. Rum gallon	0	9	0
— All other gallon	0	12	0
Tobacco, all lb.	0	1	6
Wine, Foreign every 100l. value	15	0	0
Tea, Sugar, and other Goods . . . every 100l. value	15	0	0
Oil sold from Whaling Vessels repairing, every 100l. value	5	0	0

Free Goods.

Wine for the use of Officers' Messes—proof by certificate for that use to be given.

Wool and Wool in the Pelt,

Coal for Steam Navigation.

Metallic Ores.

Seeds, viz., Garden, Grass, Clover, Hemp, Lucerne, Trefoil, Turnip and Linseed.

Plants, Shrubs and Trees, alive.

Manures.

Specimens of Minerals and Fossils, and all Specimens illustrative of Natural History.

All being of British Possession produce.

Goods the produce of the United Kingdom.

NEW ZEALAND.

Table of Duties of Customs payable on Goods, Wares and Merchandise, imported into New Zealand.

[Colonial Ordinance, 6th Nov., 1846.]

	£.	s.	d.
Spirits, or Strong Waters gallon	0	5	0
Wines for every 100l. value	20	0	0
Ale, Beer, or Malt Liquors for every 100l. value	15	0	0
Tobacco, Unmanufactured lb.	0	0	9
— Manufactured lb.	0	1	0
— Segars and Snuffs lb.	0	2	0
Guns, Weapons, Gunpowder and Ammunitions of War for every 100l. value	30	0	0
Goods, other for every 100l. value	5	0	0

Free of Duty.

Personal Baggage.

Specie.

Living Animals.

Supplies for Government Forces.

These islands have been erected into a separate and distinct colony, "by Letters Patent under the Great Seal of the United Kingdom," and are to be considered and treated, so far as regards the Duties of Customs, in all respects as a British Possession.—T. O. 29th Dec., 1841; and G. O. 3rd Jan., 1842.

No Duties on Goods Imported are levied at

*The Falkland Islands,
Hong Kong,
Labuan,
Heligoland.*

THE
OUTPORTS OF THE UNITED KINGDOM,
 ALPHABETICALLY CLASSIFIED;
 WITH THEIR RESPECTIVE SUBPORTS AND CREEKS;
 AND THE NAMES OF THE
 COLLECTORS, CONTROLLERS, LANDING SURVEYORS,
 CLERKS, TIDE SURVEYORS,
 AND OTHER OFFICERS OF CUSTOMS STATIONED THEREAT.

[Corrected to the 10th Oct., 1850.]

FIRST CLASS PORTS.

BRISTOL.

Collector.—John Ker

Controller.—William H. Buckle

Long Room Clerks.

John Turner	Henry Croft	Daniel S. Wilmot
Thomas B. Miller	Thos. W. Rawle	Thos. F. Gilbert
Richard Jones	James Davis	

Landing Surveyors.

James Cleland	John Roberts	James Ormsby
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Searchers.

Michael Shilstone	John M. Jacobs	Oliver G. Lowe
Michael Tisdall	Joseph Cozens	John W. L. Smith
W. C. Stephens	John Hassell	Jonathan Rothwell
Henry Peters	Henry T. Quinton	Charles Jackson
Frederick Lewin		

Controller of Accounts and Jerquer.—William Caird

Warehousekeeper.—William C. Stiles

Clerks for General Business.

Peter Pope	Samuel Toleman	Hamlet Corrigan
Thomas Martin	John Werrett	Charles Jarvis

Superintendent of Lockers.—John Martin

Tide Surveyors.

Thomas Harvey	Coleman A. Davis	Nicholas Brooking
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CREEK : Uphill. *P. C. Officer.*—William Richardson

Inspecting Commander of Coast Guard.—Capt. John G. MacKenzie

DUBLIN.

Collector.—Samuel Price Edwards*Controller.*—James McCaskey*Long Room Clerks.*

Eyre W. Preston
 Thomas Clouston
 Michael Laffan
 James McAllister

James E. C. Lewin
 Michael B. Stavely
 John R. Scott

John F. Kelly
 John Crean
 Nicholas Loughnan

Clerk for Law Business.—John Tew*Landing Surveyors.*

Robert Forster

Edward Connell

Searchers.

Nathaniel Crampton
 Nicholas Halpin
 Wm. W. Godfrey
 Thomas Dance

Thomas Dysart
 Richard Bowden
 Arundel Carpenter
 Ignatius W. Kelly

William A. Dunne
 Chas. S. Adams
 John G. Macfie
 John Abraham

Controller of Accounts and Jerquer.—John Sheppard*Warehousekeeper.*—George Hodgson*Clerks for General Business.*

William Macready
 George Brereton
 Chas. C. Ryan

James White
 Patrick Ryan

Timber Measurer.—William Gray*Superintending Locker.*—Nicholas Butler*Tide Surveyors.*

Saunders Rogers
 Joseph Hammond

Thomas Hanley
 Robert Wade

SUB-PORT: Wicklow. *Sub-Collector, &c.*—William Coghlan
 „ *Sub-Controller, &c.*—William Nagle

CREEKS: Balbriggan. *P. C. Officer.*—Robert Rossington
 Arklow. „ „ Peter Fawcett

Inspecting Com. of the Coast Guard for the Dublin District.—Capt. W. Neame*Ditto at Swords.*—Lieut. J. Irwin

GLASGOW.

Collector and Warehousekeeper.—Freegift W. Vanderkiste*Controller and Jerquer.*—Andrew F. Gray*Clerks.*

Andrew Scott
 John Scott
 Allan Ross
 Stevenson Hume
 Henry Brown

Thomas J. Graham
 George Wigmore
 Andrew H. Crawford
 John Ross
 James Kellar

Stewart H. Blair
 James F. Dixon
 John Robertson
 Gavin G. Brown
 James E. Cobban

Landing Surveyors.

Robert Dees

George L. Miller.

GLASGOW, continued :*Searchers.*

George Dew	John Hoggan	Thomas Laidlaw
J. L. Johnston	W. J. Matthews	W. T. Nimmo
J. W. Foubister	George Smith	Currie Ellis
William Watt	C. M. Spalding	George Ord

Superintending Locker.—James Paul*Tide Surveyors.*

Thomas Gordon	Hamilton Cleland	John Lyall
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CREEKS : Bowling Bay. *P. C. Officer.*—William Campbell
 Renfrew. " " Alex. McDonald

HULL.

Collector.—Michael Cullen Cotton *Controller.*—James Mason

Long Room Clerks.

Joseph Jackson	George Bell	Francis Stead
Thomas J. Snowden	Edward H. Witty	George H. Wilson
Joseph W. Lister	Charles W. Arden	

Landing Surveyors.

Peter Cockey	William Green	Charles Marshall
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Searchers.

Richard Evanson	Phineas R. Lowther	Edward Redfern
Thomas Osbourne	William Noble	William B. Bartle
Thomas Guy	William F. Bean	James Fewson
Crichton S. Gavin	Richard R. Moxon	Henry Jefferson
Harbord Harbord	Thomas Stork	John Frise

Timber Measurer.—Abraham Balding*Controller of Accounts and Jerquer.*—Edward Davison*Warehousekeeper.*—William P. Moore*Clerks for General Business.*

Joshua Walker	Samuel Montgomery	George H. Todd
George Waugh	Edmund Isle	Edward Jones
Chas. F. A. Cannon		

Appointer of Weighers and Locker.—John Stokes*Superintending Lockers.*

Josiah Thorley	William Graham
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Inspector of the River.—John Edwin Burt*Tide Surveyors.*

Heli Hayter	Edward Morgan
John Chatterton	James Dawson
William Pryn	

CREEK : Bridlington. *P. C. Officer, &c.*—E. Boaz Smith*Inspecting Commander of the Coast Guard.*—Capt. R. H. Elliot

LEITH.

Collector and Warehousekeeper.—George Hume Wilcox*Controller and Jerquer.*—James Sparrow*Clerks.*

Gines Henderson	William Allan	Archibald W. Halden
Alex. Stuart	James Lethem	Alex. Rollo
Edward L. Carr	Thomas Carse	John Wilson
F. C. H. Nicholson	David Currie	George Wilcox

Landing Surveyors.

Robert Hodder | Robert Hall

Searchers, Gaugers and Coastwaiters.

John Scott	Andrew A. Thomson	Peter H. Hardie
Spelman S. Smyth	Robert Monro	Duncan Gavin
Stewart Sceales	James S. Thomson	Valentine Knight

Superintending Locker.—Peter Currie*Tide Surveyors.*

James Thompson | David Vedder | R. B. Mitchell

CREEKS : Fisherrow. *P. C. Officer.*—John Thomson

Cockenzie. „ „ John Dickson

Granton. „ „ James Marshall

Dunbar. „ „ Henry Lindsay

Inspecting Commander of the Coast Guard.—Capt. John J. Arrow

LIVERPOOL.

Collector.—Elias Arnaud*Controller.*—William Pugh Gardner*Long Room Clerks.*

Peter Blease	William Hewitt	Richard Sumner
John Wignall	John Bromley	Henry Overton
Joseph Mossop	Joseph Pike	William E. Grocott
John C. Bezer	M. S. H. McCausland	John R. Jago
Thomas Dickinson	Richard Ross	Henry Hesketh
George St. George	James Monkhouse	Arthur J. S. Williams
Robert de Rinzy	Jesse Coulthurst	John B. Edwards
William G. Flewker	John R. Gill	Edwin Woodgate
William G. Stewart	John Blaikie	Thomas Cooper
Fred. M. Holder	William Edwards	James Chas. Downey

Inspector General.—Frederick St. John*Landing Surveyors.*

Peter Allen	George Witt	John T. King
Edwin Lee	Arthur S. Rich	Thomas Brown
Andrew H. Bulteel	Henry H. Sutton	William P. Tomlins

Jerquer and Controller of Accounts.—Isaac G. Thom*Searchers and Landing Waiters.*

John Hayton	John H. Magrath	Charles Wallace
Wm. McBride	William Denton	William Hussey
Fred. W. Wilson	John Nyren	Geo. W. Gibbs
Thomas Innes	John Wells	Timothy Kinsella
Philip Closson	Henry Kinsey	Colin Cameron
Wm. Barford	Charles G. Say	Thomas F. Fuller

LIVERPOOL, continued :

Searchers and Landing Waiters (continued).

Philip Stevens	Edward Glover	Thomas White
William Every	William Burke	P. T. Hay
Benjamin Stone	Thomas Vaughan	Peter G. Traer
William Green	William Bean	John Britten
Edward Rudd	Henry Smith	James M. Smith
William Whiting	Caleb Stower	John B. Williams
John H. Shanklin	Thomas C. Archer	Michael Daly
Robert Fisher	Albion Mackay	Thomas Gale
Henry Leithead	Rudolph Ilberry	John Mudie
John D. F. Gibson	Henry Fernie	Joseph B. Sowerby
Thomas Marsh	John Hargreaves	Thomas Thomas
Frederick Wilkinson	Joseph Johnson	William Winstanley
Henry W. Crosby	Samuel Aston	John Herron
Fred. D. Morgan	Walter Ilberry	John Clinton
James Ward	John Pennington	Thomas W. Kelly
William Kendall	William Pickthall	Thomas Sansom
Joseph T. Barton	John Holmes	Edwin G. Musgrove
Edward Whaites	Hugh Goold	James L. Lea
William P. Meeker	William Smith	Alfred Farnworth
Fred. A. Miall	Richard Hayward	Robert M. Green
John Hussey	Henry H. McBride	James Edgar
John Walker	James Bennett	William Sidebottom
Francis Brent	W. H. Brassey	Robert Japp
Jeremiah M. Dawkins	John H. Genn	John A. Kerford
Thomas S. Blease	James Barnes	George Shelton

Inspector of Gaugers.—William Thompson*Assistant-Inspectors of Gaugers.*

William Fletcher

Thomas H. Clarke

Gaugers.

William Bliss	Robert Mitchell	Alex. J. Tate
Charles Jackson	Thomas Cornish	Robt. H. Dunkin
Samuel McClelland	Thomas Conway	James White
James L. Robinson	Tristram Foster	John Murray

Timber Measurers.

James Williams

William Probyn

Clerks for General Business.

<i>Principal Clerks</i>	{	John Pierce	John Heblethwaite
		John Taylor	Robert Fraser
Thomas Bunting		Edward Osborne	Joseph D. Barnes
John R. Lonsdale		Rich. W. Bennett	John King
Thos. B. Pellowe		Charles Jones	Geo. W. Cashell
Joseph S. Evans		Robt. K. Jones	Henry Cockshott
Charles Ashton		John Scott	William Stevenson
James Burr		Joseph Jackson	David Scott
Joseph J. Marsden		John Bruce	Thos. Abercrombie
Richard Smith		Henry K. Rooke	Alex. W. G. Smart
John H. Hawker		Frederick Middleton	William H. Poole
Edward Connor		William R. Dockrall	John P. Lang
James Townson		Richard W. Swayne	Samuel Part
Thomas Standish		Evan McColl	John Nicholson
William J. Chapman		James Turner	Samuel C. Luya
Gervas Ward		William Cochrane	Donald Ross
Edward Rigmaiden		Thomas Coyle	Andrew D. Knox
St. Felix Tucker		Frederick E. Medley	Chas. McAllister

LIVERPOOL, continued :*Superintending Lockers and Re-dipping Officers.*

William Turton	John Buckley	Fisher Burgess
Walter Broadfoot	Joseph Hoar	John Forbes
William Bodill	John Ellison	James Cassell
James Ashton	William Peake	Andrew Mayne
Thomas McHale	Henry Joyee	John Brassey
William McConachie	James Gere	John Gregory
Thomas Jones ⁽¹⁾	Thomas Jones(-)	Thomas Brown
Henry Hall		

Inspectors of the River.

Richard Potbury | William Jago

Registrar of Tidewaiters.—Robert Knowles

Tide Surveyors.

Robert Beedle	James Dunn	William Dickson
Bernard Sherwood	Jonathan H. Heard	Edward Conway
Edward Catchpole	Patrick Collins	James Baxter
William Nott	William Robins	Robert Luce
Augustine Wanstall	Charles Puttick	Duncan McLellan
John Maxwell	Andrew F. Spracklin	John Roberts

Superintendent of Quarantine.—Lieut. Chamberlain

CREEK : Runcorn. *P. C. Officer.*—W. F. Humphries

SECOND CLASS PORTS.**BELFAST.**

Collector and Warehousekeeper.—Charles Hoffmeister

Controller and Jerquer.—John Carlile

Clerks.

James Green	James Moore	Henry Brigs
Joshua Moffatt	John L. Henry	W. Devlin
J. S. Cantwell	H. J. McCracken	

Landing Surveyor.—John Evans

Searchers.

Edward J. Pretty	Edward Brown	Adam Hill
Thomas McEwen	John Tripp	Thos. W. Dowley

Tide Surveyors.

Francis McKeown	Robert Joynt	Edward L. George
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Superintending Locker.—Henry Lowth

CREEKS : Donaghadee. *P. C. Officer.*—Henry C. Victor
 Larne. " Daniel Shereff

Inspecting Commanders of Coast Guard at

Donaghadee—Capt. H. Harston **Carrickfergus**—Capt. R. A. Stewart

CORK.

Collector and Warehousekeeper.—Frederick Cassell*Controller and Jerquer.*—Geo. C. Hamilton*Long Room Clerks.*

William Whitney	Nathl. W. Chatterton	Morgan O'Donoghue
Joseph Abbott	Edw. J. Doherty	Thomas Whitney
Richard McCarthy	Benj. B. Galbraith	

Landing Surveyor.—John W. Arkle.*Searchers.*

Thomas J. Keane	Stephen Barry
Thomas B. Carnegie	John L. Kneller

Tide Surveyors.

Nicholas Seymour	Richard Read
Maurice Leyne	Bryan Adams

SUB-PORTS : Kinsale.	<i>Sub-Collector, &c.</i> —William M. Miller
„	<i>Sub-Controller, &c.</i> —Robt. M. Nisbett
Youghal.	<i>Sub-Collector, &c.</i> —Robert McGowan
„	<i>Sub-Controller, &c.</i> —Hugh Clendenning

, CREEK : Clonakilty. *P. C. Officer.*—George Fame*Inspecting Commanders of Coast Guard.*

Cove or Passage.—Capt. W. O. Hoare | Kinsale.—Capt. W. M. W. Douglas
 Youghal.—Lieut. Charles Bagshot

GREENOCK.

Collector and Warehousekeeper.—William Stiles Roe*Controller and Jerquer.*—William McAulay*Clerks.*

Thomas King	Stewart McAllister	John Ritchie
Utrick Walton	Hugh McGregor	Duncan McIntyre
James Little		

Landing Surveyor.—Jacob Ord*Searchers.*

Archibald Langwell	William Montgomery	John W. Huntley
William McDowall	Robert Morrison	Alex. C. Innes
Neil Leitch	John Cleland	

Tide Surveyors.

Samuel Curtis	Edwin Hanley
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Superintending Locker.—John McDougall

CREEKS : { Ardrisalg by } *P. C. Officer, &c.*—Peter McKinnon
 { Lochgilphead }

Oban.	„	James Aldcorn
Tobermory.	„	Alex. McLachlan
Rothsay.	„	Archibald McLea

Inspecting Commander of the Coast Guard.—Capt. John Elliot Bingham.

NEWCASTLE.

Collector and Warehousekeeper.—William J. Williams*Controller and Jerquer.*—Joseph Black*Clerks.*

Thomas Browne
William Tinwell
John Young
Cuthbert Carr

Michael A. Shield
Edward Story
Jas. H. M. Vaughan

John Bruce
William Colquhoun
Frederick Brandling

Landing Surveyor.—James H. Payne*Searchers.*

Peter Moore
John R. R. Rayner
Edward J. Wilson

Duncan L. McAllum
Robert Leitch
Ralph S. Bell

Edward C. Saunders
John Dees
Robert Jackson

Tide Surveyors.

William Kenny

James French

Appointer of Weighers.—Robert Campbell

PLYMOUTH.

Collector and Warehousekeeper.—George Jones*Controller and Jerquer for Warehoused Goods.*—Robert Daw*Clerks.*

John Steer
John S. Salmon

William G. Slaughter
Edward C. Lawson

Lewis Pode

Landing Surveyor.—David W. Low*Searchers.*

Richard Luscombe
William B. Ramsey

John H. Russell
William D. Bickle

Alfred J. Kerswell

Tide Surveyor.—Christopher Rea*Queen's Warehousekeeper.*—Charles Cuddeford*Superintendent of Lockers and Weighers.*—Edwin LangmeadCREEKS : Devonport. *Tide Surveyor.*—William MolyneuxCalstock. *P. C. Officer.*—George L. Skinner*Inspecting Commander of the Coast Guard.*—Capt. W. H. Kennedy

SOUTHAMPTON.

Collector and Warehousekeeper.—Thomas Powell*Controller and Jerquer.*—Neil Leitch*Clerks.*

John Graves
George Dymott
John Balmain
John F. Stevens

Charles Brooks
John Lisle
Bryan Mackey
George D. Allen

Chas. F. Williams
Henry Durkin
John T. Tucker
James Yarnold

Landing Surveyors.

Henry Woods

Paterson Bamber

Searchers.

Richard H. Minns
Alfred Baker
Chas. J. Clarke
Henry W. Miall

Henry G. Selwood
Joseph F. Parker
Montague S. A. Day
George Brown

William Walker
George Batten
Edward Sharp

Tide Surveyors.

Thomas Obree
James W. Witt

P. Rourke
G. M. Thomson

CREEK : Lymington. *P. C. Officer.*—George Grunsell*Inspecting Commander of the Coast Guard.*—Capt. J. G. Harrison

THIRD CLASS PORTS.

ABERDEEN.

Collector.—William Sawyers*Controller.*—Daniel B. Preston*Clerks.*

Alexander Lyell | Wm. G. Maclean | Alex. Macfarlane

Searchers.

David Bremner | James Nicol

Tide Surveyor.—James McCallumCREEKS : Stonehaven. *P. C. Officer.*—J. Cruickshank

Newburgh. „ „ Thomas Stuart

Inspecting Com. of the Coast Guard.—Commander Rich. Sidney Smith

DUNDEE.

Collector and Jerquer.—John Stewart*Controller and Landing Surveyor.*—George Arnot*Searchers.*

James Kidd | Andrew Sceales | John Melville

Tide Surveyor.—Joseph NorthmoreCREEK : Ferry Port on Craigs. *P. C. Officer, &c.*—David Guilan

EXETER.

Collector.—Henry L. Grove*Controller.*—Arthur Stewart*Clerks.*

Owen Hearn | R. G. Cheesman | Charles Bennett

Searcher.—Hen. P. Wright *Do. and Tide Surveyor.*—R. A. CrombleholmeCREEKS : Teignmouth. *P. C. Officer, &c.*—Lawrence M. Maxton

Topsham. „ „ John Jones

Exmouth. *Tide Surveyor, &c.*—William Matthew*Inspecting Commander of the Coast Guard.*—Capt. Thos. E. Symons

GLOUCESTER.

Collector.—Thomas Hastings*Controller.*—Manby Davie*Clerks.*

William S. Lloyd

Chas. C. Brown

Harry F. Shute

Edward Calton

Thomas Davis

Landing Surveyor.—Frederick Pennell*Searchers.*

William Richards

Edward Weaver

Edward Coleman

Charles M. B. Hale

George England

Tide Surveyor.—James Foley*Superintending Locker.*—Fred. L. TibbittsCREEKS : Beachley. *Tide Surveyor.*—Thomas WhittyLydney. *P. C. Officer.*—Wm. J. Reed.

LIMERICK.

Collector.—Frederick Trevor*Controller.*—J. W. Trousdell*Clerks.*

William D. Hobson

John O'Gorman

Michael O'Shaughnessy

William M. Wallnutt

Landing Surveyor.—William Christian*Searchers.*

Richard Davies

William Goulding

Tide Surveyor.—Thomas Hill*CREEKS:* Kilrush. *P. C. Officer, &c.*—John H. Stritch

Clare. " " Michael O'Halloran

Inspecting Commander of Coast Guard.—Capt. W. Pasco

LONDONDERRY.

Collector and Jerquer.—John Crampton*Controller and Warehousekeeper.*—Robert Stanes*Clerks.*

William Scott

Robert Kennedy

Searcher.—Alexander Dysart*Tide Surveyor.*—Thomas Doulon*CREEK:* Ballyraine. *P. C. Officer.*—James Semple

PORTSMOUTH.

Collector.—Robert Dewey*Controller.*—Charles Winkworth*Clerks.*

George H. Rylands

Edward Bell

Thomas H. Love

Herbert Allen

E. L. Penfold

Landing Surveyor.—John Baskett*Searchers.*

George Rickman

Joseph Dawes

Alfred Cooper

Tide Surveyors.

Thomas Hill

William Penny

CREEK: Fareham. *P. C. Officer.*—Henry Wilkins*Inspecting Commander of the Coast Guard.*—Capt. Orbell Oakes

STOCKTON.

Collector and Jerquer.—Alexander Dixon*Controller and Landing Surveyor.*—Robert Welch*Clerks.*

Michael B. Young

George Metcalfe

Searchers.

Christopher Hodgson

Robert Wilson

Thomas J. Todd

CREEKS: Cleveland Point. *Tide Surveyor.*—John FairbairnMiddlesboro'. *P. C. Officer, &c.*—Thomas Nichol

SUNDERLAND.

Collector.—Ambrose Foote *Controller.*—Alexander R. Macleay

Clerks.

William Robinson	|	James Goble
Thomas M. Mitchell		Henry Scott

Landing Surveyor.—Charles Lemon

Searchers.

J. H. Kirk		J. S. Lloyd		F. J. Cackett
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Tide Surveyors.

John Ray		John Bee
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SUPPORT : Seaham. *Sub-Collector, &c.*—John Graham

„ *Sub-Controller, &c.*—John Phillips

Inspecting Commander of Coast Guard.—Capt. A. P. Helpman

WATERFORD.

Collector.—Arthur Lambe *Controller.*—George Miller

Clerks.

Thomas Palmer	|	Gerald Conolly
Joseph Fanning	|	John Lambert
William Dobbyn		

Landing Surveyor.—James Baird

Searchers.

W. M. Alcock		M. Martin
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Tide Surveyors.

George Parker		William Craig
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CREEK : Dungarvan. *P. C. Officer, &c.*—J. L. Hawker

Inspecting Commander of Coast Guard.—Lieut. H. J. Clifford

WHITEHAVEN.

Collector.—Isaac Holmes Nanson *Controller.*—John Mackinlay

Clerks.

Robinson Simpson		Isaac Hayton		John Roan
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Searchers.

Richard Maugham		William Marshall		William Sisson
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Tide Surveyor.—John Davids

YARMOUTH.

Collector.—Robert White *Controller.*—Thomas Avery

Clerks.

P. G. Coble		Charles Lacon		George W. Carr
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Landing Surveyor.—Thomas D. Adams

Searchers.

William Auckland		Benj. W. Costerton		James Cobb
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Tide Surveyor.—Brighton Silvers

Inspecting Commander of Coast Guard.—Capt. F. A. Ellis

FOURTH CLASS PORTS.

DOUGLAS.

<i>Collector</i>	.	.	.	.	.	Joseph Baldwin
<i>Controller</i>	.	.	.	.	.	John P. Penberthy
<i>Clerks</i>	.	.	.	.	.	{ Nathaniel H. Walker
						{ John Henry Davidson
<i>Searcher</i>	.	.	.	.	.	Michael Howlett
<i>Tide Surveyor</i>	.	.	.	.	.	John Holloway

SUSPENTS:

Darbyhaven— <i>Sub-Collector, &c.</i>	.	.	Alfred Gossett
" <i>Sub-Controller, &c.</i>	.	.	Thos. M. Johnstone
Ramsay— <i>Sub-Collector, &c.</i>	.	.	George H. Price
" <i>Sub-Controller, &c.</i>	.	.	James W. D. Keogh

CHIEF:

Peel— <i>P. C. Officer</i>	.	.	.	Fred. S. Sims
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DOVER.

<i>Collector</i>	William Wilcox
<i>Controller</i>	Henry Rodd
<i>Clerks</i>	{ George H. Reeve
					{ John Boyce
					{ John I. Austen
<i>Landing Surveyor</i>	.	.	.	.	Poling Smithett
<i>Searchers</i>	.	.	.	.	{ Richard Bell
					{ John Spain
<i>Tide Surveyors</i>	.	.	.	.	{ W. B. Hill
					{ Benjamin Fricker

LYNN.

<i>Collector</i>	.	.	.	.	John Moody
<i>Controller</i>	.	.	.	.	William Rodpath
<i>Clerks</i>	.	.	.	.	{ William Kendle
					{ Francis J. Swatman
<i>Searchers</i>	.	.	.	.	{ Thomas W. Hunter
					{ Philip Broadfoot
<i>Tide Surveyor</i>	Edward True

CHIEF:

Heacham— <i>P. C. Officer</i>	.	.	.	John G. Burcham;
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NEWRY.

<i>Collector</i>	Nicholas C. Browne
<i>Controller</i>	John Sloan
<i>Clerk</i>	John Quinn Henry
<i>Landing Surveyor, &c.</i>	.	.	.	.	William Bellin
<i>Searcher</i>	.	.	.	.	Samuel Ellis
<i>Timber Measurers</i>	.	.	.	.	{ Michael Smith
					{ James Thompson
<i>Tide Surveyor at Warren Point</i>	.	.	.	.	David Blair

ROCHESTER.

<i>Collector</i>	.	.	.	.	.	John F. M. Hodder
<i>Controller</i>	.	.	.	.	.	William Strike
<i>Clerks</i>	.	.	.	.	.	{ John Batten
						{ Franklin T. Boucher
<i>Searcher</i>	.	.	.	.	.	Thomas W. Phillips
<i>Locker</i>	.	.	.	.	.	Henry Rennington
<i>Tide Surveyor</i>	.	.	.	.	.	William Sawyers

CREEKS :

Sheerness— <i>P. C. O.</i>	.	.	.	.	George Westlake
Maidstone— <i>Ditto</i>	.	.	.	.	William H. Webb

Inspecting Commander of Coast Guard at

Sheerness	.	.	.	.	(Vacant)
Greenhithe	.	.	.	.	Capt. W. Ellis

SHOREHAM.

<i>Collector</i>	.	.	.	.	.	James Trevenen
<i>Controller</i>	.	.	.	.	.	Richard Gates
<i>Clerks</i>	.	.	.	.	.	{ John T. Ansell
						{ George Clayton
<i>Searcher</i>	.	.	.	.	.	William Bottrell
<i>Tide Surveyor</i>	.	.	.	.	.	Robert McAdam

SLIGO.

<i>Collector and Jerquer</i>	.	.	.	.	Owen Wynne
<i>Controller and Landing Surveyor</i>	.	.	.	.	Henry Higginson
<i>Clerk</i>	.	.	.	.	J. C. Johnstone
<i>Ditto and Searcher</i>	.	.	.	.	Charles Costelloe
<i>Tide Surveyor</i>	.	.	.	.	Pierce Grace

SUBPORT :

Ballyshannon— <i>Sub-Collector, &c.</i>	.	.	Patrick Heagney
„ <i>Sub-Controller, &c.</i>	.	.	William Allingham

CREEK :

Donegal— <i>P. C. Officer</i>	.	.	.	R. H. D. Mahon
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FIFTH CLASS PORTS.

BERWICK.

<i>Collector and Jerquer</i>	.	.	.	Frederick Stone
<i>Controller and Landing Surveyor</i>	.	.	.	James H. Blain
<i>Searcher and Tide Surveyor</i>	.	.	.	Jordan Evans

CREEKS :

Budle, Beadnell, and North Sunderland

— <i>P. C. Officer</i>	.	.	.	John Pirie
Eyemouth— <i>Ditto</i>	.	.	.	R. V. Innes
Alemouth— <i>Ditto</i>	.	.	.	N. G. Charlton

<i>Inspecting Commander of Coast Guard</i>	.	Capt. W. Boys
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BOSTON.

<i>Collector and Jerquer</i>	Thomas Lee
<i>Controller and Landing Surveyor</i>	Henry Gates
<i>Searchers</i>	{ Silvester S. Stewart
					{ Francis F. Yeatman

CREEK :

Spalding— <i>P. C. Officer</i>	.	.	.	Benjamin Williamson
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CARDIFF.

<i>Collector and Jerquer</i>	William Peake
<i>Controller and Landing Surveyor</i>	Henry Sladen
<i>Clerk</i>	.	.	.	.	Lewis Evans
<i>Searchers</i>	.	.	.	.	{ William L. Jenkins
					{ Charles H. Evans
<i>Tide Surveyor</i>	.	.	.	.	William Harris
<i>Assistant Ditto</i>	{ Thomas Rees
					{ David Rees

CREEK :

Aberthaw, Barry, and Sully— <i>Coast-</i> <i>waiter</i>	Evan Thomas
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CARLISLE.

<i>Collector and Jerquer</i>	Kenneth Mackenzie
<i>Controller and Landing Surveyor</i>	Edward Waters
<i>Searcher</i>	Thomas Weir

CREEK :

Fisher's Cross, or Port Carlisle— <i>P. C.</i> <i>Officer</i>	Thomas Dickinson
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CHESTER.

<i>Collector and Jerquer</i>	George Hay Anderson
<i>Controller and Landing Surveyor</i>	George Smith
<i>Clerk</i>	.	.	.	.	John G. Anderson
<i>Searcher</i>	.	.	.	.	Edwin S. Hughes

CREEKS :

Flint and Bagilt— <i>Coastwaiter, &c.</i>	.	.	.	William C. Jones
Wepre— <i>P. C. Officer</i>	.	.	.	Joseph Jones
Mostyn— <i>Ditto</i>	.	.	.	John White
Rhudlan— <i>Ditto</i>	.	.	.	John Hughes

COWES.

<i>Collector and Jerquer</i>	.	.	.	.	Henry J. Clarke
<i>Controller and Landing Surveyor</i>	.	.	.	.	George J. Baumbach
<i>Clerk and Searcher</i>	.	.	.	.	Charles Burridge
<i>Tide Surveyor</i>	.	.	.	.	E. H. Outhbertson

CREEKS :

Newport— <i>P. C. Officer</i>	.	.	.	Alfred Cole
Ryde— <i>Ditto</i>	.	.	.	Henry Atkey

<i>Inspecting Commanders of Coast Guard</i>	.	{ Capt. W. B. Oliver
		{ Capt. J. M. Langtry,

DARTMOUTH.

<i>Collector and Jerquer</i>	.	.	.	.	Alexander More
<i>Controller and Landing Surveyor</i>	.	.	.	.	Joseph H. Sparke
<i>1st Clerk</i>	.	.	.	.	William H. Godfrey
<i>2nd Ditto</i>	.	.	.	.	George N. Puddicombe
<i>Searcher</i>	.	.	.	.	William R. Creed

CREEKS:

Salcombe— <i>P. C. Officer</i>	.	.	.	William H. Cossins
Torquay— <i>Ditto</i>	.	.	.	Robert R. Piper
Brixham— <i>Ditto</i>	.	.	.	Henry Brooking

<i>Inspecting Commanders of Coast Guard</i>	{	Capt. W. A. Story
	{	Commander Charles S. Norman

DROGHEDA.

<i>Collector and Jerquer</i>	.	.	.	Henry Kinsey
<i>Controller and Landing Surveyor</i>	.	.	.	John Hughes
<i>Clerk</i>	.	.	.	Charles C. Collins
<i>Searcher</i>	.	.	.	Charles Branagan

DUMFRIES.

<i>Collector and Jerquer</i>	.	.	.	James Lawson
<i>Controller and Landing Surveyor</i>	.	.	.	Robert A. Norman
<i>Clerk</i>	.	.	.	Thomas B. Duncan

CREEKS:

Carsethorn— <i>P. C. Officer</i>	.	.	.	John McWhirter
Annan— <i>Coastwaller, &c.</i>	.	.	.	Robert Chalmers
Kirkcudbright— <i>P. C. Officer</i>	.	.	.	William Gray
Barlochan— <i>Ditto</i>	.	.	.	Alexander M'Adam
Glencaple— <i>Ditto</i>	.	.	.	David Dalgleish

DUNDALK.

<i>Collector and Jerquer</i>	.	.	.	William Delap
<i>Controller and Landing Surveyor</i>	.	.	.	John Daly
<i>Clerk</i>	.	.	.	John A. Reid
<i>Inspecting Commander of Coast Guard at</i> Castlebellingham	.	.	.	Capt. John Sibbald

PALMOUTH.

<i>Collector</i>	.	.	.	John Shelly
<i>Controller, &c.</i>	.	.	.	Edward Corlett
<i>1st Clerk, Long Room</i>	.	.	.	Thomas L. Stapledon
<i>2nd Ditto</i>	.	.	.	William Andrew
<i>Searcher</i>	.	.	.	Charles R. Palmer
<i>Tide Surveyor</i>	.	.	.	James China

CREEKS:

St. Mawes— <i>Tide Surveyor</i>	.	.	James Hirst
Gweek— <i>P. C. O. and Tide Surveyor</i>	.	.	George Phillips
Penryn— <i>Ditto</i>	<i>Ditto</i>	.	William Cornish
<i>Inspecting Commander of Coast Guard</i>	.	.	Capt. John M. D. Skene

FOLKSTONE.

<i>Collector and Jerquer</i>	.	.	.	.	John Edmund Lacon
<i>Controller and Landing Surveyor</i>	.	.	.	.	Charles Heyward
<i>1st Clerk</i>	.	.	.	.	John P. Wellard
<i>2nd Ditto</i>	.	.	.	.	Bartholomew Minter
<i>Searchers</i>	.	.	.	.	{ Richard Cocke
					{ Samuel J. Mackie
<i>Tide Surveyor</i>	.	.	.	.	Frederick Bloom
<i>Inspecting Commander of Coast Guard</i>	.				Capt. Peter Fisher

GALWAY.

<i>Collector and Jerquer</i>	.	.	.	.	John Richardson
<i>Controller and Landing Surveyor</i>	.	.	.	.	Thomas Jones
<i>Clerk</i>	.	.	.	.	Henry Blake
<i>Landing Watter</i>	.	.	.	.	John J. Moutray
<i>Tide Surveyor</i>	.	.	.	.	Jonathan Dowman
<i>Inspecting Commanders of Coast Guard—</i>					
<i>Castle Bay</i>	.	.	.	.	Capt. F. Campble
<i>Clifden</i>	.	.	.	.	Capt. J. L. R. Sholl

GOOLE.

<i>Collector</i>	.	.	.	.	Richard Patten
<i>Controller and Landing Surveyor</i>	.	.	.	.	Daniel Dudgeon
<i>Searcher and Clerk</i>	Henry D. Patten
<i>Tide Surveyor</i>	Thomas Webb

CREEK :

<i>Selby—Coastwaller</i>	William S. Bell
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GRANGEMOUTH.

<i>Collector</i>	John Burton Timmings
<i>Controller and Landing Surveyor</i>	Charles Watson
<i>Clerk</i>	.	.	.	.	G. C. Coates
<i>Searchers</i>	.	.	.	.	{ John Russell
					{ James S. Learmouth

INVERNESS.

<i>Collector and Landing Surveyor</i>	.	.	.	.	James Waters
<i>Controller and Tide Surveyor</i>	.	.	.	.	James Millar
<i>Clerk</i>	.	.	.	.	James Scott

CREEKS :

<i>Burghead—P. C. Officer</i>	.	.	.	.	Robert Spence
<i>Fort William—Ditto</i>	.	.	.	.	Alexander M'Leod
<i>Cromarty—Ditto</i>	.	.	.	.	George Macdonald
<i>Findhorn—Ditto</i>	.	.	.	.	Robert Macdonald
<i>Lossiemouth—Ditto</i>	.	.	.	.	James Ritchie
<i>Portmahomack—Ditto</i>	.	.	.	.	Duncan M'Rae
<i>Fort George, Port Rose, and Nairn—</i>					
<i>Ditto</i>	.	.	.	.	William Gunn

IPSWICH.

<i>Controller</i>	.	.	.	.	.	Frederick Freshfield
<i>Controller and Landing Surveyor</i>	.	.	.	.	.	William Tickner
<i>Clerk</i>	.	.	.	.	.	William E. Hail
<i>Searcher</i>	.	.	.	.	.	Richard Bruce
<i>Tide Surveyor</i>	.	.	.	.	.	William Hooper

KIRKALDY.

<i>Collector and Jerquer</i>	.	.	.	.	.	Robert Willingale
<i>Controller and Landing Surveyor</i>	.	.	.	.	.	John Lorimer
<i>Clerk</i>	.	.	.	.	.	William Balfour
<i>Searchers</i>	.	.	.	.	.	{ Alexander McDonell William A. Smith

SUBPORT:

<i>Anstruther—Sub-Collector, &c.</i>	.	.	.	.	.	George M. Douglas
„ <i>Sub-Controller, &c.</i>	.	.	.	.	.	George Bruce

CREEKS:

<i>Leven, Largo, and Methil—P. C. O.</i>	.	.	.	.	.	James Arthur
<i>Dysart—Ditto</i>	.	.	.	.	.	Michael Brown
<i>Burnt Island—Ditto</i>	.	.	.	.	.	James McGregor
<i>St. Andrews—Ditto</i>	.	.	.	.	.	William Boyd
<i>Crail—Ditto</i>	.	.	.	.	.	Richard Southon
<i>Elie—Ditto</i>	.	.	.	.	.	James Hutchinson

LANCASTER.

<i>Collector</i>	.	.	.	.	.	James Ross
<i>Controller and Landing Surveyor</i>	.	.	.	.	.	Robert Smith
<i>Searcher and Clerk</i>	.	.	.	.	.	Caleb Cox
<i>Tide Surveyor</i>	.	.	.	.	.	W. M. Smythe
<i>Locker</i>	.	.	.	.	.	Hugh Perry

CREEKS:

<i>Ulverstone—P. C. Officer, &c.</i>	.	.	.	.	.	Richard S. Ashbourne
<i>Rampside—Coastwaiter, &c.</i>	.	.	.	.	.	Joseph Taylor
<i>Ireleth and Angerton—P. C. O.</i>	.	.	.	.	.	John Greenlaw
<i>Arnside and Grange—Ditto</i>	.	.	.	.	.	Robert Marshall

NEWPORT.

<i>Collector and Jerquer</i>	.	.	.	.	.	John G. Beresford
<i>Controller and Landing Surveyor</i>	.	.	.	.	.	Robert Cullum
<i>Clerks, Long Room</i>	.	.	.	.	.	{ John Latch John B. Seward
<i>Searchers</i>	.	.	.	.	.	{ R. H. Nicholas William Wheeler
<i>Tide Surveyor</i>	.	.	.	.	.	(Vacant)

PENZANCE.

<i>Collector and Jerquer</i>	.	.	.	.	.	Thomas M. Wearne
<i>Controller and Landing Surveyor</i>	.	.	.	.	.	James Bull
<i>Clerk</i>	.	.	.	.	.	Edward E. Moyle
<i>Searcher and Tide Surveyor</i>	.	.	.	.	.	John Matthews

CREEK:

<i>St. Michael's Mount—P. C. O., &c.</i>	.	.	.	.	.	John Grose
<i>Inspecting Commander of Coast Guard</i>	.	.	.	.	.	Capt. George Davies

POOLE.

<i>Collector and Jerquer</i>	.	.	.	.	.	William Broster
<i>Controller and Landing Surveyor</i>	.	.	.	.	.	Thomas O. Barnicoat
<i>1st Clerk</i>	.	.	.	.	.	Joseph Short
<i>2nd Clerk</i>	.	.	.	.	.	John Reeks
<i>Searchers</i>	.	.	.	.	.	{ John Bird
						{ David Pilmore
<i>Tide Surveyor</i>	.	.	.	.	.	Henry Ide
CREEK :						
Swanage— <i>P. C. Officer</i>	.	.	.	.	.	J. Craft
<i>Inspecting Commander of Coast Guard</i>	.	.	.	.	.	Capt. E. W. Pilkington

PORT GLASGOW.

<i>Collector and Jerquer</i>	.	.	.	.	.	John Boyle
<i>Controller and Landing Surveyor</i>	.	.	.	.	.	Walter Irvine
<i>Clerks</i>	.	.	.	.	.	{ William Park
						{ James Dunbar
						{ Duncan McArthur
<i>Searchers</i>	.	.	.	.	.	{ William S. Elliot
						{ James Thomson

PRESTON.

<i>Collector and Jerquer</i>	.	.	.	.	.	Thomas Underwood
<i>Controller and Landing Surveyor</i>	.	.	.	.	.	James Crombleholme
<i>Clerk</i>	.	.	.	.	.	Charles E. Bull
<i>Searcher</i>	.	.	.	.	.	Daniel Penny
CREEKS :						
Hesketh Bank— <i>P. C. Officer</i>	.	.	.	.	.	Edward Pickup
Lytham— <i>Ditto, and Tide Surveyor</i>	.	.	.	.	.	Ephraim Taylor

RAMSGATE.

<i>Collector and Jerquer</i>	.	.	.	.	.	William Bellamy
<i>Controller and Landing Surveyor</i>	.	.	.	.	.	George Gwyther
<i>Clerk</i>	.	.	.	.	.	William Petherick
<i>Tide Surveyor and Searcher</i>	.	.	.	.	.	George Hopkins
CREEKS :						
Margate— <i>P. C. Officer, &c.</i>	.	.	.	.	.	Thomas S. Stribley
Sandwich— <i>Do. and Landing Waiter</i>	.	.	.	.	.	Thomas G. Cole

SHIELDS.

<i>Collector</i>	.	.	.	.	.	John N. Beaumont
<i>Controller</i>	.	.	.	.	.	James Turner
<i>Clerks</i>	.	.	.	.	.	{ Stephen Rogers
						{ (Vacant)
<i>Searchers</i>	.	.	.	.	.	{ William Rees
						{ John Rennison
<i>Tide Surveyors</i>	.	.	.	.	.	{ Samuel Keys
						{ James Webb
						{ Charles Carr
SUPPORT :						
Blyth— <i>Sub-Collector, &c.</i>	.	.	.	.	.	James Irwin
„ <i>Sub-Controller, &c.</i>	.	.	.	.	.	David Miller
CREEKS :						
South Shields— <i>P. C. Officer, &c.</i>	.	.	.	.	.	William H. Smith
Amble and Warkworth— <i>Ditto</i>	.	.	.	.	.	Andrew Richardson

SWANSEA.

<i>Collector and Jerquer</i>	William Barker
<i>Controller and Landing Surveyor</i>	Thomas S. Todd
<i>Clerks</i>	{ Henry Bevan
	{ William Gronow
<i>Searchers</i>	{ William J. Turner
	{ Jenkin Todd
<i>Tide Surveyor</i>	William Skinner

CREEKS :

Port Cawl— <i>P. C. Officer</i>	James H. Allen
Port Talbot— <i>Ditto</i>	William Loveluck
Neath— <i>Ditto</i>	William L. Humphreys
Oxwich and Pennard— <i>Ditto</i>	Silvanus Bevan
<i>Inspecting Commander of Coast Guard</i>	Capt. Edward Morgan

TRURO.

<i>Collector and Jerquer</i>	Robert Jeffery
<i>Controller and Landing Surveyor</i>	Robert S. Kilgour
<i>Clerk</i>	Charles Treleaven
<i>Searcher</i>	Thomas West

CREEKS :

Point— <i>P. C. Officer</i>	Richard Chellew
Mopus and Woodberry— <i>Ditto</i>	John R. Strickland

WEYMOUTH.

<i>Collector and Jerquer</i>	Roper Weston
<i>Controller and Landing Surveyor</i>	George Reynolds
<i>1st Clerk</i>	Richard G. Hancock
<i>2nd Clerk</i>	George Reynolds
<i>Searcher</i>	Charles Thomas
<i>Tide Surveyor</i>	Robert W. Shorman
<i>Inspecting Commander of Coast Guard</i>	Capt. W. K. Hall

SIXTH CLASS PORTS,

ARBROATH.

<i>Collector and Jerquer</i>	Francis Martin
<i>Controller and Landing Surveyor</i>	Adam Stevenson
<i>Searcher and Tide Surveyor</i>	Thomas Baines

ARUNDEL.

<i>Collector and Landing Surveyor</i>	Daniel Gill
<i>Controller and Tide Surveyor</i>	Charles Rudwick

CREEK :

Littlehampton— <i>Tide Surveyor</i>	Martin Byrne
<i>Inspecting Commander of Coast Guard</i>	Capt. John Hill

AYR.

Collector and Landing Surveyor . . . Alexander Thompson
Controller and Tide Surveyor . . . Robert Scott

CREEK :

Girvan—*P. C. Officer* . . . James Elder

BANFF.

Collector and Jerquer . . . David Grieve
Controller and Landing Surveyor . . . John Bold

CREEKS :

Fraserburgh—*P. C. Officer* . . . Henry J. Skene
 Garmouth—*Ditto* . . . John Gatherer
 Buckie and Cullen—*Ditto* . . . John Sterling
Inspecting Commander of Coast Guard Capt. J. McDowall

BARNSTAPLE.

Collector and Jerquer . . . Richard White
Controller and Landing Surveyor . . . William A. Gent

CREEK :

Ilfracombe—*P. C. Officer* . . . R. Gillham
Inspecting Commander of Coast Guard Capt. James Lister

BEAUMARIS.

Collector and Landing Surveyor . . . John Ralph
Controller and Tide Surveyor . . . James Foyster

CREEKS :

Holyhead—*P. C. O. and Tide Sur.* . . . Owen Ellis
 Conway—*Sub-Collector and P. C. O.* Robert Williams
 Amlwch—*P. C. Officer* . . . John W. Hughes

BIDEFORD.

Collector and Landing Surveyor . . . Clifford Gill
Controller and Tide Surveyor . . . James Paxton
Locker and Weigher . . . John Courtis

CREEK :

Appledore—*Tide Surveyor* . . . William C. Burt

BORROWSTONESS.

Collector and Landing Surveyor . . . Francis Wallace
Controller and Tide Surveyor . . . David Gay

CREEKS :

Inverkeithing—*P. C. Officer. &c.* . . . James Alexander
 Brucehaven—*Ditto* . . . Alexander Stewart

BRIDGEWATER.

Collector and Landing Surveyor . . . Henry Costerton
Controller, Tide Surveyor, &c. . . . James Grieve
Clerk . . . William J. Ford

CREEKS :

Minehead—*P. C. Officer* . . . William Langdon
 Watchett—*Ditto* . . . Peter Boswell
 Burnham—*Tide Surveyor* . . . William Bardo

BRIDPORT.

<i>Collector and Landing Surveyor</i> . .	Thomas Love
<i>Controller and Tide Surveyor</i> . .	James Blagden

CAERNARVON.

<i>Collector and Landing Surveyor</i> . .	David Williams
<i>Controller and Searcher</i> . . .	James Glasson

SUBPORT :

Pwllheli— <i>Sub-Collector, &c.</i> . .	Richard Ellis
„ <i>Sub-Controller, &c.</i> . .	John W. Edmonds

CREEKS :

Barmouth— <i>P. C. Officer, &c.</i> . .	Francis Evans
Portenllea— <i>Ditto</i>	John James
Portmadoc— <i>Ditto</i>	Thomas Morris

CHEPSTOW.

<i>Collector and Landing Surveyor</i> . .	Lewis H. Howell
<i>Controller and Searcher</i> . . .	William Wheeler

CLAY.

<i>Collector and Landing Surveyor</i> . .	William Foggo
<i>Controller and Searcher</i> . . .	Hugh M'Gilvray

CREEK :

Wells— <i>P. C. Officer, &c.</i> . . .	Charles W. Claxton
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Inspecting Commanders of Coast Gd.—

Cromer	Capt. John Cleere
Wells	Capt. W. H. Bingham

COLCHESTER.

<i>Collector and Jerquer</i>	James U. Argent
<i>Controller and Landing Surveyor</i> .	Robert Raggett
<i>Searcher and Clerk</i>	Edward Jenkin

CREEK :

Brightlingsea— <i>Tide Surv. & P. C. O.</i>	Benjamin R. Barnes
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COLERAINE.

<i>Collector and Jerquer</i>	Robert Hunter
<i>Controller and Landing Surveyor</i> .	John Gordon

CREEK :

Port Rush— <i>Tide Surveyor, &c.</i> .	Daniel Connor
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<i>Inspecting Commander of Coast Guard</i>	Capt. Edward Holland
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FAVERSHAM.

<i>Collector and Jerquer</i>	John Adley
<i>Controller and Landing Surveyor</i> .	Thomas Jull
<i>Searcher, &c.</i>	Joseph E. Davey

CREEK :

Whitstable— <i>P. C. Officer</i> . . .	James T. Barnard
Hernebay— <i>Ditto</i>	Thomas Busbridge
Milton— <i>Ditto</i>	George Waghorn

FOWEY.

<i>Collector and Jerquer</i>	.	.	.	William Wreford
<i>Controller and Landing Surveyor</i>	.	.	.	Lance Phillips
<i>Clerk and Searcher</i>	.	.	.	George J. Flower

CREEKS :

Looe— <i>P. C. Officer</i>	.	.	.	Isaac Trevan
Mevagissey and Pentowan— <i>Ditto</i>	.	.	.	Rowland F. Thompson
Charleston, Par, Polmear, & Polkeris				
<i>Ditto</i>	.	.	.	Richard Holden

GAINSBOROUGH.

<i>Collector and Jerquer</i>	.	.	.	William Stanwell
<i>Controller and Searcher</i>	.	.	.	Thomas E. Fanning
<i>Clerk</i>	.	.	.	William S. Bass

CREEK :

Kendby— <i>P. C. Officer</i>	.	.	.	Edward Coates
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GRIMSBY.

<i>Collector and Jerquer</i>	.	.	.	Henry Tritton
<i>Controller and Landing Surveyor</i>	.	.	.	Samuel Mayor
<i>Clerk</i>	.	.	.	Robert Hicks
<i>Searcher</i>	.	.	.	John L. Capiter
<i>Tide Surveyor</i>	.	.	.	John Haines

CREEK :

Saltfleet— <i>P. C. Officer</i>	.	.	.	
<i>Inspecting Commander of Coast Guard</i>				Capt. L. Maitland

GUERNSEY.

<i>Principal Officer</i>	.	.	.	Charles Anson ⁿ
<i>Controller, &c.</i>	.	.	.	Francis Waring
<i>Clerk</i>	.	.	.	Charles D. Bouton
<i>Tide Surveyor</i>	.	.	.	William Shore

CREEK :

Alderney— <i>Chief Officer</i>	.	.	.	Matthew Kennedy
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HARTLEPOOL.

<i>Collector and Jerquer</i>	.	.	.	John Mackenzie
<i>Controller and Landing Surveyor</i>	.	.	.	Thomas Aldcroft
<i>Searcher</i>	.	.	.	John Williams
<i>Clerk</i>	.	.	.	Thomas Jackson
<i>Tide Surveyors</i>	.	.	.	{ Hugh Williamson
				{ Thomas Halse

HARWICH. †

<i>Collector and Landing Surveyor</i>	.	.	.	Richard Stephens
<i>Controller and Searcher</i>	.	.	.	Samuel Christopherson
<i>Tide Surveyor</i>	.	.	.	Patrick Moran

CREEK :

Mistley— <i>P. C. O. and Tide Surveyor</i>				Daniel Gurling
Walton, Thorpe, and Holland— <i>P. C.</i>				
<i>Officer</i>	.	.	.	Robert Davis

IRVINE.

Collector and Landing Surveyor . . . Robert Montgomerie
Controller and Searcher . . . William Weir

CREEKS :

Troon—*Landing and Coastwaiter* . . . John F. Gairdner
Ardrossan and Saltcoats—*Ditto and Tide Surveyor* . . . William McCreadie

JERSEY.

Principal Officer . . . George Robert Radford
Controller . . . James Rider
Clerk . . . John D. Dumaresq
Tide Surveyor . . . James Hardie

LLANELLY.

Collector and Jerquer . . . Robert D. Clague
Controller and Landing Surveyor . . . George B. Raggett
Clerk and Searcher . . . Thomas Fenton

CREEKS :

Carmarthen—*P. C. Officer* . . . Thomas Rogers
Pembrey—*Ditto* . . . Thomas Roderick
Laugharn and St. Clair—*Coastwaiter* . . . John Brown
Lougher—*Ditto* . . . David Phillips

MALDON.

Collector and Landing Surveyor . . . James Bennett
Controller and Searcher . . . Thomas Cumming
Clerk . . . John Shynn

CREEKS :

Burnham—*P. C. Officer* . . . E. C. Lawrence
Bradwell—*Ditto and Sub-Collector* . . . James Cockett
Leigh—*Ditto* . . . W. H. King
Rochford—*Ditto* . . . James Richmond
Inspecting Commander of Coast Guard . . . Capt. Geo. A. Henry

MILFORD.

Collector and Jerquer . . . William Hodgson
Controller and Landing Surveyor . . . Patrick Crolly
Clerk . . . Dundas C. Williams
Tide Surveyor . . . Thomas Landells

CREEKS :

Solva—*P. C. Officer, &c.* . . . William Jones
Pembroke—*Tide Surveyor and Ditto* . . . William Sumpter
Tenby and Saundersfoot—*P. C. Officer* . . . Thomas Rowe

MONTROSE.

Collector . . . Frederick W. Swatman
Controller and Landing Surveyor . . . Pattison Hayton
Clerk . . . William Findlay
Tide Surveyor and Landing Waiter . . . Robert Webster

CREEK :

Johnshaven—*P. C. Officer* . . . Robert Porter
Inspecting Commander of Coast Guard . . . Capt. A. H. Ingram

NEWHAVEN.

<i>Collector and Jerquer</i>	.	.	.	Richard C. Hearn
<i>Controller and Landing Surveyor</i>	.	.	.	Robert T. Dolan
<i>Clerk</i>	.	.	.	Nathan Hammond
<i>Searcher</i>	.	.	.	W. S. Flint
<i>Inspecting Commander of Coast Guard</i>				Capt. G. S. Reynolds

PADSTOW.

<i>Collector and Landing Surveyor</i>	.	.	Stephen Burridge
<i>Controller and Searcher</i>	.	.	Matthew Patterson

CREEKS :

Gannel— <i>P. C. Officer</i>	.	.	Nicholas Marshall
Boscastle— <i>Ditto</i>	.	.	William Powell
<i>Inspecting Commander of Coast Guard</i>			Capt. E. B. Nott

PERTH.

<i>Collector and Landing Surveyor</i>	.	.	John Miller
<i>Controller and Searcher</i>	.	.	Thomas A. Healy
<i>Clerk</i>	.	.	William Imrie

CREEK :

Newburgh— <i>P. C. Officer</i>	.	.	John Black
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ROSS.

<i>Collector and Jerquer</i>	.	.	Charles Sholl
<i>Controller and Landing Surveyor</i>	.	.	John Reilly
<i>Clerk</i>	.	.	John Crane
<i>Searcher and Tide Surveyor</i>	.	.	Peter G. Doyle

RYE.

<i>Collector and Jerquer</i>	.	.	Daniel Colquhoun
<i>Controller, Landing Surveyor, &c.</i>	.	.	Francis G. Tullock
<i>Clerk</i>	.	.	Amos Easton

CREEK :

Hastings— <i>P. C. O. &c. (Acting)</i>	.	.	Robert Q. Crellin
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ST. IVES.

<i>Collector and Landing Surveyor</i>	.	.	Thomas Ferris
<i>Controller and Searcher</i>	.	.	Robert James

CREEKS :

Portreath— <i>P. C. Officer</i>	.	.	Edwin K. Faull
Hayle— <i>Ditto and Landing Waiter</i>	.	.	William Pengelly

SCARBOROUGH.

<i>Collector and Landing Surveyor</i>	.	.	Henry Fowler
<i>Controller and Searcher</i>	.	.	William Devall

SKIBBEREEN.

Collector and Landing Surveyor . . . Allen T. Chatfield
Controller and Tide Surveyor . . . William H. Lloyd

CREEK :

Beerhaven—*P. C. Officer* . . . Patrick Daly
Inspecting Commander of Coast Grd. at
 Castle Townsend . . . Capt. John H. Norcock

STORNOWAY.

Collector and Landing Surveyor . . . William T. Jeffryes
Controller and Searcher . . . Michael B. Pithie

STRANRAER.

Collector and Landing Surveyor . . . (Vacant)
Controller and Searcher . . . George Hughes

CREEKS :

Dromore and Port Nessock—*Coastwr.* David Cameron
 Portpatrick—*P. C. Officer, &c.* . . . Hugh Smellie

WESTPORT.

Collector and Landing Surveyor . . . Thomas S. Miller
Controller and Tide Surveyor . . . Clayton L. Hingston
Clerk . . . John Walker
Inspecting Commander of Coast Grd. at
 Innisbofin . . . Commander Jonas A. Abbott

WEXFORD.

Collector and Jerquer . . . Richard S. Dowsley
Controller and Landing Surveyor . . . James Edwards
Clerk . . . James Doyle
Searcher and Tide Surveyor . . . Jasper W. Walsh

CREEK :

Rosslare—*Tide Surveyor* . . . Martin Costelloe
Inspecting Commanders of Coast Gd. at
 Wexford. Capt. C. H. Douglas
 Gorey Capt. John Bowie

WHITBY.

Collector and Landing Surveyor . . . Patrick Black
Controller and Searcher . . . Samuel Davie
Inspecting Commander of Coast Guard Capt. John Clavell

WICK.

Collector and Landing Surveyor . . . Hugh Davidson
Controller and Searcher . . . John C. Frith Heatley

CREEKS :

Thurso—*P. C. Officer* . . . James P. Thomson
 Little Ferry—*Ditto* . . . James Waters

WISBEACH.

Collector and Landing Surveyor . . . John Andrew
Controller and Searcher . . . William Upward
Locker . . . Charles Image

CREEK :

Sutton Wash—*P. C. Officer and Tide*
Surveyor . . . Henry A. Hunt

WOODBIDGE.

Collector and Landing Surveyor . . . William C. Maclean
Controller and Searcher . . . Joseph Barrett

CREEKS :

Aldboro'—*P. C. Officer* . . . Benjamin S. Candler
 Orford—*Ditto* . . . Edward Hunt
Inspecting Commander of Coast Guard Capt. J. R. Ward

SUPERNUMERARY PORTS.

ABERYSTWICH.

Collector and Landing Surveyor . . . Pierce Evans
Controller and Searcher . . . George Williams

CREEKS :

Aberdovey—*P. C. O. and Tide Surv.* James Cox
 Aberayron and New Quay—*Ditto* . John Morse
 Llansantfraid—*Coastwaiter* . . . Methusalem Evans

ALLOA.

Collector and Landing Surveyor . . . Robert Mostyn
Controller and Searcher . . . John Hatt

CREEKS :

Stirling and Fallin—*P. C. Officer* . Burton Marshall

BALLINA.

Collector and Landing Surveyor . . . John McCormack
Controller and Searcher . . . Francis L. Shaw

CREEK :

Killala—*P. C. Officer, &c.* . . . John C. Simmonds

CAMPBELTOWN.

Collector and Landing Surveyor . . . Edward J. Bursey
Controller and Searcher . . . George Barton

CREEKS :

Islay—*P. C. Officer, &c.* . . . John Lindsay
 Tarbert—*Ditto* . . . Peter Hall

CARDIGAN.

Collector and Landing Surveyor . . . Henry Thomas
Controller and Searcher . . . Edmund Snell

CREEK :

Fishguard—*Coastwaiter* . . . Hugh Davies

CHICHESTER.

Collector and Landing Surveyor . . . William A. Matthews
Controller and Searcher . . . Thomas Wilson

CREEK :

Emsworth—*Coastwaiter* . . . John Hoare

DEAL.

Collector and Landing Surveyor . . . Isaac Walker
Controller and Searcher . . . Henry Pattison
Inspecting Commander of Coast Guard Capt. E. P. Carlewood

FLEETWOOD.

Collector and Landing Surveyor . . . James Stewart
Controller and Tide Surveyor . . . John K. Groom

KIRKWALL.

Collector and Landing Surveyor . . . David C. Pagan
Controller and Searcher . . . Alexander M'Intyre

CREEKS :

Stromness—*P. C. Officer, &c.* . . . Alexander Watt
 Long Hope—*Ditto* . . . Gilbert F. Trail

LERWICK.

Collector and Landing Surveyor . . . John Hardie
Controller and Searcher . . . Francis Heddell

LYME.

Collector and Landing Surveyor . . . William Argent
Controller and Searcher . . . William Dear

CREEKS :

Axmouth and Seaton—*P. C. Officer* . . . Frederick Spencer.

MARYPORT.

Collector and Landing Surveyor . . . Thomas B. Nicolson
Controller and Searcher . . . Richard W. Jones

PETERHEAD.

Collector, &c. . . . John McKenzie
Controller, &c. . . . Charles Peach

SCILLY.

Collector and Landing Surveyor . . . William H. Holmes
Controller and Searcher . . . John W. Wood

STRANGFORD.

Collector Charles McAnally
Controller Richard Boyd

CREEKS:

Killough and Ardglass—*P. C. Officer* . Robert L. Gilmore
Quoile and Killeagh—*Coastwaiter* . Richard S. Quill

TRALEE.

<i>Collector and Landing Surveyor</i>	John Cronin
<i>Controller and Searcher</i>	William Macleod
<i>Inspecting Commander of Coast Guard</i>	Lieut. William Sterne

WIGTOWN.

<i>Collector and Landing Surveyor</i>	.	.	John Simson
<i>Controller and Searcher</i>	.	.	Thomas W. Clarke

CREEKS:

Creetown— <i>P. C. Officer</i>	.	.	.	Alexander M'Arthur
Garliestown— <i>Ditto</i>	.	.	.	Charles Taylor
Port William— <i>Ditto</i>	.	.	.	Ponton S. Innes
Isle of Whithorn— <i>Ditto</i>	.	.	.	Archibald Livingstone
Gatehouse— <i>Ditto</i>	.	.	.	Hugh Milligan

WORKINGTON.

Collector and Landing Surveyor . . . Frederick Pittman
Controller and Tide Surveyor . . . John P. Hayton

CREEK:

Harrington—P. C. O. and Tide Surv. Arnoldus H. Rudd

MANCHESTER (Warehousing Town.)

<i>Collector</i>	William Tennant
<i>Controller and Landing Surveyor</i>	James Donelan
	Charles J. Saunders
	Elgar Pagden
<i>Clerks</i>	John Scarlett
	Adam C. French
	Robert H. Woods
	James A. Gardner
<i>Searchers</i>	John Hogan
	Frederick Vivian

LIST OF RECEIVERS OF DROITS OF ADMIRALTY⁽¹⁾.

[Corrected to September, 1850.]

<i>Address.</i>	<i>Receivers' Names.</i>
ABERYSTWITH . . .	. Pierce Evans, Esq.
ALDBOROUGH . . .	. Newson Garrett, Esq.
BELFAST . . .	. Mr. Nicholas Fitzsimons.
BEAUMARIS . . .	. Captain Thomas Ogle, R.N.
BERWICK-ON-TWEED . . .	. Mr. John Batters.
BIDEFORD . . .	. Thomas Burnard Chanter, Esq.
BLYTH HAVEN . . .	. Mr. Joseph Hodgson.
BONCHURCH, ISLE OF WIGHT . . .	. Stephen Martin Saxby, Esq.
BRIDLINGTON . . .	. Mr. Thomas John Stephenson.
BRIDPORT . . .	. Mr. Daniel Good.
BRISTOL . . .	. Thomas Butt Miller, Esq.
CARDIFF . . .	. Mr. John H. Riches.
CARDIGAN . . .	. David Davies, Esq.
CARLISLE . . .	. Kenneth Mackenzie, Esq.
CARNARVON . . .	. Mr. James Rees.
COLERAINE . . .	. Mr. James Dugan, Articlare.
COVE OF CORK, see Queenstown.	
COWES . . .	. Mr. William Stuart Day.
DARTMOUTH . . .	. Messrs. R. and G. Hingston.
DONEGAL . . .	. Mr. Thomas Hughes.
DOVER . . .	. Mr. John Iron.
DROGHEDA . . .	. Mr. Patrick Boylan.
DUBLIN . . .	. John Walsh, Esq.
DUNDALK . . .	. Mr. Joseph Farrel.
DUNFANGAHEY . . .	. Francis Foster, Esq.
EXETER . . .	. Henry Leslie Grove, Esq.
FALMOUTH . . .	. Messrs. William Broad and Sons.
FAVERSHAM . . .	. Mr. John Adley.
FLEETWOOD . . .	. Mr. Stephen Burrridge, Jun.
FOWEY . . .	. William Wreford, Esq.
GALWAY . . .	. John Richardson, Esq.
GLOUCESTER . . .	. Thomas Hastings, Esq.
HARTLEPOOL . . .	. Mr. Joseph Nixon Eden.
HARWICH . . .	. Richard Stephens, Esq.
HOLYHEAD . . .	. Commander Charles Fraser, R.N..
HULL . . .	. John Saxelbye, Esq.
ILFRACOMBE . . .	. Mr. William Huxtable.
KILRUSH . . .	. Mr. William Blair.
KING'S LYNN . . .	. John O. Smetham, Esq.
LANCASTER . . .	. Mr. Michael Harrison.

⁽¹⁾ See Wreck and Salvage Act, p. 175.

<i>Address.</i>	<i>Receivers' Names.</i>
LITTLEHAMPTON . . .	Messrs. R. and P. Isenmonger.
LIVERPOOL . . .	Messrs. Chapman and Bowman.
LLANELLY . . .	John Thomas Fenton, Esq.
LONDONDERRY . . .	A. H. Stewart, Esq.
LOWESTOFF . . .	Messrs. G. S. Gowing and Son.
LYME REGIS . . .	Henry F. Waring, Esq.
MILFORD . . .	Mr. Walter Willett Harries.
NEWHAVEN, SUSSEX . . .	Mr. Daniel D. Geere.
NEWPORT, MONMOUTH . . .	John Smith Phillips, Esq.
NEWPORT, PEMBROKE . . .	John Harries, Esq.
NORTH SHIELDS . . .	Mr. Robert Peart.
PADSTOW . . .	Mr. John Dyer Bryant.
PEMBROKE . . .	Mr. Maurice Wynn Owen.
PENZANCE . . .	Mr. Richard Pearce.
PLYMOUTH . . .	Messrs. G. and G. S. Eastlake.
POOLE . . .	Mr. Thomas Witt Dominy.
PORTSMOUTH . . .	Messrs. Garratt and Gibbon.
QUEENSTOWN . . .	Bartholomew Verling, Esq.
RAMSGATE . . .	John Cuttler, Esq.
REDCAR . . .	Mr. Robert Coulson.
RHYL . . .	John Tarleton, Esq.
RYE . . .	Mr. John Amon Vidler.
SCARBOROUGH . . .	Henry Fowler, Esq.
SCILLY . . .	Hugh Tregarthen, Esq.
SKIBBEREEN . . .	James H. Swanton, Esq.
SLIGO . . .	Mr. Thomas Barrett.
SOUTHWOLD . . .	Lt. Francis Wilson Ellis, R.N.
ST. IVES . . .	Mr. John N. Tremearne.
STRATTON, CORNWALL . . .	Mr. William Rowe.
STRANGFORD . . .	Mr. William Russell.
SUNDERLAND . . .	Mr. James Crosby.
SWANSEA . . .	Mr. George Holland.
TAYBACH, GLAMORGAN . . .	Mr. William Llewellyn Powell.
TRALEE . . .	John Cronin, Esq.
WAINFLEET . . .	Mr. James Smith.
WATERLOO, LANCASHIRE . . .	Lt. Henry Gray Kellock, R.N.
WARRENPOINT . . .	Mr. Leonard Watson.
WATERFORD . . .	James Delahunty, Esq.
WARKWORTH . . .	Mr. William Muers.
WATCHET . . .	Mr. R. J. Gimblett.
WESTPORT . . .	Thomas Snow Miller, Esq.
WEXFORD . . .	Richard S. Dowsley, Esq.
WEYMOUTH . . .	Roper Weston, Esq.
WIVENHOE . . .	John Green Chamberlain, Esq.
WORKINGTON . . .	Mr. Tiffin Bell.
YARMOUTH . . .	Charles John Palmer, Esq.
DITTO ⁽¹⁾ . . .	Edward H. L. Preston, Esq.
YARMOUTH, ISLE OF WIGHT . . .	Mr. Philip Bright.

(1) Norfolk Coast (Wintertonness to Burnham).

MISCELLANEOUS ORDERS, &c., &c.,

ALPHABETICALLY ARRANGED, AND BROUGHT UP TO THE
10TH OCTOBER, 1850.

ACCOUNTS of Stock are to be taken at the outports between the middle of February and the middle of March in each year, of all goods which have remained in the warehouse over three years, and the Collectors and Controllers are to report specially, after such examination, the particulars of any case that may be necessary.—G. O. $\frac{112}{1848}$.

— of Goods laden on board coasting vessels, which becomes the clearance for the vessel and the transire for the goods, must be signed by, and not for the master of the vessel.—G. O. $\frac{12}{1850}$.

— Trade Accounts of the United Kingdom—preparation of —transferred to the Examiner: regulations respecting the rendering of such accounts will be found in G. O. $\frac{67}{1849}$, $\frac{71}{1849}$, and $\frac{82}{1849}$.

— The Monthly Accounts from the outports to be made up to the 5th of each month inclusive, excepting for October; and those to the 10th.—G. O. $\frac{156}{1847}$.

— All public monies are to be brought to Account on the day on which they are received.—G. O. $\frac{15}{1850}$ and $\frac{26}{1850}$.

— Quarterly Abstracts of Duties no longer required, and Monthly Abstracts not in duplicate.—G. O. $\frac{19}{1850}$.

— Warehousing.—All goods in packages, except tobacco, wines and spirits, be recorded short on the debit side of the Warehousekeeper's register, and the details of delivery marked off in the landing books, but subject to the following modification:—When the entry specifies that the duty on goods removed coastwise is to be paid upon the dispatch weight, after an examination sufficient to test the description of the article to be re-warehoused, the gross, tare and net weight of each entry to be recorded by the Landing-Waiter in the red book:—And in cases of removal of dry goods under

ACCOUNTS, continued :

bond (tobacco excepted), when the number of packages does not exceed thirty, the examination, re-weighing, when necessary, and the Locker's receipt, may be shown upon the dispatch (thereby dispensing with the red book), the specific weight of each package being then recorded in the registers, to govern the deliveries. To the principal Warehouse Officers at the out-ports, however, the discretion is left, of entering the particulars more fully in the registers, if they find it more convenient, or conducive to accuracy and dispatch.—G. O. 1849⁵ and 1850⁸.

AGE OF ADMISSION INTO THE SERVICE.—In-door Officers and Clerks not to be under eighteen years of age, nor more than forty; but Clerks who do not give security will be admitted at the age of sixteen. Out-door Officers to be not under twenty-one nor more than thirty years of age.—G. O. 18th Feb., 1820; and 7th March, 1822.

ATTENDANCE of Officers at the bonding premises.—See p. 44.

BARRELS, CASKS AND PACKAGES empty of British manufacture, may be delivered into craft alongside the importing vessel, a duty-free entry being first passed and declaration made by the importer.⁽¹⁾—G. O. 5th May, 1835.

BEADS, of Coral, and of Amber, and Coral Negligées, may be repacked and divided in bond, under the usual regulations.—G. O. 1843⁴, 1843⁵, and 1845¹²⁷.

BEES' WAX in packages, for which a perfect entry has been passed, may be weighed gross.—G. O. 30th Jan., 1844.

BILLS OF ENTRY.—Controller, or his Clerk, to make his computation on the back of the Bill, re-figuring the total amount on the face, and placing his initials thereto, in proof of having compared it with the warrant.—G. O. 1848¹⁰⁸.

BOND FOR STORES.—New form of.—G. O. 1848¹⁷.

BOOKS (Foreign) may be imported in a sewed state, for the purpose of being bound in this country, on the proper duty being deposited with the Officers until the exportation of the same in a bound state within a reasonable period; when the duty may be returned.—B. M. 27th Dec., 1841.

— Particular attention is to be paid to the examination of books entered as "being of editions printed prior to the year 1801," in order to detect any attempts to evade the higher duty, by pasting into such books false title-pages.—G. O. 26th Oct., 1830.

⁽¹⁾ See Declaration, No. 5, p. 28.

BOTTLES.—Empty Bottles, of British manufacture, returned to this country, may be delivered without being sent to the warehouse, with the vessel's stores, upon a declaration by the master of the vessel that the Bottles are of British manufacture.—B. M. 9th July, 1846 (applicable to London only).

— empty, of British manufacture, which have been exported with merchandise, may be admitted to entry duty free, under the regulations which refer to packages empty.—B. M. 22nd Aug., 1850.

BULLION.—All packages brought to the outports, purporting to contain Bullion, and which shall not have been examined by the proper Officers at the time of landing, are to be forwarded, under seals of office, to the Bank of England, and the Collectors and Controllers are to transmit letters to the principal Officers of the Queen's warehouse in London, and of the Bullion Office at the Bank of England, containing the number and description of the packages sent, in order that an Officer may be dispatched to make an examination of the articles previous to delivery.—B. M. 26th Feb., and G. O. 1st March, 1836.

— without a bill of lading, &c. The master's order to himself or nominee to be deemed a sufficient release to the Customs; the receipt of the party indicated being taken for the same.—B. O. 6th April, 1850.

BUTTER.—Damaged Butter shall not be delivered as grease, until one pint of tar be mixed with every hundred-weight of the butter, care being taken that the contents of the cask or package be perforated to the bottom, and the tar fully incorporated with the article.—G. O. 6th Sept., 1831, and G. O. 9th Feb., 1832.

CALIFORNIA (Upper), deemed to belong to the United States, G. O. 1848, and returns of trade with Monterey, St. Diego, and San Francisco rendered under the latter head.—G. O. 1849.

CARDS, PLAYING.—The reward of 6*d.* per pack awarded to seizing Officers to be discontinued.—G. O. 1850.

CASKS landed empty are to be retained on the Quay in the state in which they were landed, for the Surveyor's inspection.

— landed partially empty, directions should be given to transfer the remaining contents into another ullage Cask of the same mark; or, into one previously tared by the Landing Surveyor, when the goods may be

CASKS, continued :

weighed to the original mark or entry. But in no case should Casks, said to be landed empty, be removed prior to the Landing Surveyor's examination.—B. O. 21st May, 1850.

— returned empty. See *Barrels*.

CERTIFICATES.—An over-entry Certificate applies to an excess of entry beyond the delivery.

— of double-entry, to cases where the same goods are entered under the same denomination by two distinct parties.

— All other (except those of over-entry and double-entry) are deemed special.

— Over-entry.—In future the original warrant or warrants (if a double-entry) is or are to be annexed to all Certificates for repayment of duties.—G. O. 1847.

— of damage, with the dates of issuing the same, are to be duly noted in the Landing Waiter's blue books.—B. M. 10th July, 1829.

— of over-entry for warehoused goods, applications for, are in future to be made direct to the respective Controllers of Accounts.—B. O. 31st Jan., 1833.

— of the short shipment of goods, to be designated "Over-entry Certificates Outward"—B. M. 10th Aug., 1832; and not to be made passed for goods reported in pieces or packages, without a previous amendment of report.—G. O. 13th Nov., 1841.

— of origin, to entitle British goods to admission into the States of the Zollverein without payment of the extra duty:—The exporter should endorse on the cocket a full description of the contents of the packages to be exported, with a declaration, attested by the Collector and Controller, that they are of British manufacture: the cocket and bill to be then taken to the Shipping Officer, who, having made the goods shipped and affixed the official stamp, is to return the cocket to the merchant (retaining the bill); the merchant should then obtain the Consul's certificate on the cocket, and deliver it to the Clearing Officer, by whom it is to be sealed down with the rest of the file of cockets, in the usual manner.—G. O. 1848.

— signed by the Inspector General of Revenue, at Gibraltar, to be received.—B. O. 7th Sept., 1849.

— of coal shipped, or intended to be shipped, form of, to be used.—G. O. 1850.

CHICORY.—No objection exists on the part of the Revenue to dealers in and sellers of Coffee mixing, or having mixed in their possession, Chicory with Coffee.—T. O. 31st Aug., 1840.

CHURCHES.—The duties on materials *bond fide* used in the building or enlarging of Churches and Chapels, may be remitted, or repaid, under the authority of the Lords of her Majesty's Treasury, subject to such regulations and restrictions as shall be directed by their Lordships.—Geo. 3. cap. 134; 3 Geo. 4. cap. 72, s. 27.

CIDER (British) is allowed to be fortified with brandy for exportation. The Cider to be placed in warehouses approved for mixing brandy with foreign wine in bond; the quantity of brandy limited to 10 per cent.; and the operation of blending performed in the presence of the proper officers; the Cider so blended will be allowed for exportation only, on the usual cocket for British goods, with an indorsement of the quantity of brandy mixed therewith.—B. M. 17th Dec., 1836.

— British Perry, in like manner, may be fortified with brandy for exportation.—B. M. 25th March, 1837.

CINNAMON.—Allowance for dust in repacking granted.—B. O. 15th July, 1834. Duty on deficiency in re-packing remitted.—G. O. 19th June, 1837.

CLERKS OF CUSTOMS.—Probationary period extended to six months—questions to answer.—G. O. 1835.

COALS.—No ship shall be cleared, either for a coasting or a foreign voyage, laden with Coals, Culm, or Cinders, unless two certificates, expressing the total quantities shipped, shall have been delivered to the Collector or Controller, one of which certificates shall be retained by him, and the other delivered to the master, who shall produce the same to any Officer of Customs on demand.—12 and 13 Vict, cap. 90, s. 10.

— form of certificate to be used in the shipment of Coals.—G. O. 1835.

COFFEE *in the husk*, imported from the British Possessions, may be taken out of bond, to have the husk removed, upon the parties giving security to return the goods.—G. O. 12th March, 1840.

— *Samples of. See Samples.*

COIN.—*Light Gold* may be received, upon being defaced, after the rate of 19s. 9d. for a sovereign, and 9s. 10d. for a half-sovereign, and credit to be taken for any losses sustained thereby.—G. O. 1845 and 1835.

COPPER (Foreign) may be delivered from the bonded warehouses, for the purpose of extracting the silver therefrom.—G. O. 30th June, 1828.

CORDAGE and **SAILS**, of **BRITISH MANUFACTURE**, exported as merchandise, and returned without a bill of store, ordered to pay duty as foreign.—G. O. 29th Jan., 1828.

CORDIALS. See *Spirits*.

CORN.—Barrels and bags of flour, of the same description, one in ten only to be weighed and the average taken, the whole being subject to vigilant examination.—G. O. 1849.

— Importers are allowed the option of making a standing deposit of 10*l.*, to entitle them to the delivery of excesses over their prime entries, to the extent of twenty quarters, previously to the passing of the post entry, which, however, must be done on the following day. G. O. 1849.

— On the importation of Corn in bags from the British Possessions, five (or more bags, if differing in size) out of every hundred are to be measured on board by the City Meter, in order to form an average from which the whole quantity is to be computed by the Meter, and taken account of and delivered by the Tide Waiter, agreeably with the practice observed in respect to Foreign Corn; care being taken that the bags not measured be strictly examined by the Tide Waiter on board the ship, by spitting, &c., under the supervision of the Tide Surveyor and Wood Farm Officers.—B. M. 7th Dec., 1849.

— The boarding of Tide Waiters on Corn vessels may be dispensed with, whenever a pressure of business in the Water Guard Department may render such a course necessary, and the account of the cargo may be taken from the certified returns of the City Meters; but this practice is to be strictly confined to vessels discharging in the docks, and as frequently as possible a Tide Waiter is to be employed to take the tallies of a cargo, as a check on the City Meter.—B. M. 22nd April, 1850.

COTTON WOOL. See *Wool*.

DECLARATIONS to be made before Bench Officers, or a Justice of the Peace.—B. M. 15th and 29th Oct., 1831.

DECLARATIONS, continued:

- on admission to office at outports, to be subscribed in the presence of Collector and Controller.—B. M. 26th July, 1826.
- after 4 o'clock, officers at baggage warehouses allowed to administer.—B. M. 3rd June, 1836.

DEFICIENCIES *in transit*. See p. 378.

- *of Goods reported*. See p. 387.

DEPOSITS may be taken for the duty on trifling short entries, and the goods delivered.—B. O. 2nd July, 1818.

- for post entries of goods requiring immediate release, are to be made with the Warehousekeeper of the Queen's warehouse.—B. O. 31st March, 1819.
- paid into the hands of the Receiver of Fines—the amount is to be stated in documents authorising the delivery of the goods.—B. O. 17th Feb., 1835. See also B. M. 15th Feb. and 26th May, 1849.
- on sight entries, not required if a declaration be made that the party has no reason to believe that the duties on the goods will exceed five pounds.—B. M. 26th May, 1849.

DISCRETIONARY POWERS of Collectors and Comptrollers.—G. O. 20th Nov., 1841, $\frac{35}{844}$, $\frac{74}{848}$ and $\frac{98}{849}$.

DUTIES, *Computation of*.—Fractions of a penny less than a halfpenny to be rejected; but when they amount to or exceed that sum, an additional penny must be charged; but in making payments all fractions are to be rejected.—G. O. 11th March, 1831.

- *Over-payment of*, the merchant to be apprised.—G. O. 15th Sept. 1842.
- *Over-paid*, or erroneously charged, cannot be repaid, unless claimed within three years.—8 and 9 Vict. cap. 86, s. 128.

ENTRIES *passed previously to Vessels reporting*, not to be acted on, except for fresh butter, meat, poultry, green fruit, and vegetables, which may be entered the day preceding the vessel's report.—B. M. 11th Feb., 1842.

- *incorrect* to be returned to the Bench Officers for correction and amendment.—B. M. 3rd May, 1823.
- (*Post*)—Merchants should not be called upon to make Post Entries in cases where the duty short paid is under one shilling.—G. O. 3rd May, 1838.

ENTRIES, continued :

— *Regulations affecting*.—B. M. 25th Oct., 1820, and 16th Oct., 1821.

— *Date of*, may be altered in the Warehousekeeper's office.—B. M. 22nd Aug., 1823.

FEEs.—Scale allowed to Clerks to Justices of the Peace in cases of prosecution under laws relating to the Customs, or by order of the Board.—G. O. 1835.

FINES, for non-attendance of Officers and Clerks.—T. M. 9th May, 1820, and 16th June, 1836.

FIREWOOD. See *Wood*.

FLOUR. See *Corn*.

FRUIT AND VEGETABLES may be landed, with permission of the Landing Surveyor, during daylight, upon a deposit of 10*l.* with the Receiver of Fines to cover duties; and a further sum with the Landing Surveyor to cover extra expenses.—B. M. 3rd Aug., 1844.

— from an outport, under bond, may be delivered upon a prime entry, prior to the receipt of the dispatch,—B. M. 4th Sept., 1849; or on a warehousing entry and duty being paid on the gross weight ascertained by the Landing Officer.—B. M. 10th Nov., 1849.

GENERAL ORDERS—to be kept filed for public inspection.—B. O. 28th May, 1849.

GLASS BOTTLES. See *Bottles*.

GOODS FREE—may be reported in bulk.—B. M. 29th Nov., 1838.

— Reports for, may be amended, on verbal application.—G. O. 1848.

— When landed beyond the legal hours, the Landing Surveyor's attendance may be dispensed with.—G. O. 1848.

— An account of all Free Goods is to be taken in detail at landing as heretofore, either by number, weight, measure, or value, according as such goods were rated prior to the duties thereon having been repealed. But in cases where the contents of each package of Free Goods shall be endorsed on the warrant; or, where the invoices are exhibited; or, where average weights, quantities or tares can with propriety be taken, the checking of the weights, &c., may be confined to a portion only of the packages, observing, however, that all packages are to undergo such a supervision by the Officers as to guard against articles liable to duty being fraudulently passed under the denomination of Free Goods.—B. M. 2nd April, 1845.

GOODS FREE, continued :

- *in bulk*, delivered into craft under the supervision of the Wood Farm Officer. If the lighter be not completely laden when he makes his visit, in order to prevent delay, the Officer should fill up a pass and leave it with the Tide Waiter on board the ship.—B. O. 9th Jan., 1849.
- the weighing may be dispensed with, when the weight can be satisfactorily shown by the party passing the entry, stating in the warrant that the quantity entered agrees with the invoice, and comprises the whole on board the vessel; or, in cases where the goods can be tallied, stating the number of pieces and weight as per invoice; the Officers being satisfied of the correctness of the same, by the production of the invoice, if necessary. The Registrar is to insert the particulars in the Tide Waiter's order, with directions that he do not deliver the goods out of his charge without the sanction of the Landing Surveyor being entered in his official book.—G. O. ¹¹⁶~~1846~~. See also ³⁶~~1845~~, ¹⁰⁶~~1846~~, and 8 and 9 Vict. cap. 86, s. 23.
- *direct from the Ship*.—The landing examination to be made at the time and place of landing, without reference to the part where they may be subsequently warehoused. The landing of such goods not to be permitted without the knowledge and concurrence of the Landing Waiter for the station, who is enjoined to notify his assent, by countersigning the Tide Waiter's order, describing also the station under his supervision. The Landing Waiter to be thence held responsible for their proper examination; or, if the goods be of a description that cannot be safely examined on the open quay, that they be duly forwarded to the place specially appointed for examination. Of partial landings, the examinations are to be recorded, and the landing books returned with all possible dispatch to the Registrar, for the re-issue to the other stations; and Tide Waiters are enjoined to allow no Free Goods to be landed, without permission from the Landing Waiter for the station.—B. O. 29th Aug., 1850.
- Entries should be passed for the station at which the vessel lies, instead of for the wharf or place to which the goods may have to be borne, in order that they may be examined by the proper Officers previous to removal from alongside the ship.—B. M. 16th Feb., 1848.

Goods, continued :

- *bonded*, to be carefully marked.—B. M. 28th Aug., 1844.
- *entered to be warehoused at the Legal Quays or Sufferance Wharfs* are to be bonded or delivered for home consumption or exportation, within three days of landing, or sent to the Queen's warehouse.—B. O. 17th Oct., 1828.
- *Dry Goods paying duty by measure*, are delivered by heaped measure, excepting corn, grain and seeds, including beans.
- *Goods removed under Bond*.—Applications for permission to export goods declared for home consumption only, that had been repeatedly removed from one bonding port to another without re-weighing or examination, it is directed that in all such cases the goods shall be entered accordingly at the port of arrival, and not allowed to be removed to another port, without the Board's special sanction.—G. O. 1848.
- Increase of weight on coffee, cocoa, and tea removed under bond, provided that the quantity be small, and that there be no reason to suspect fraud, the duty thereon may be dispensed with.—B. M. 29th Oct., 1832 ; 14th March, 1835 ; and G. O. 27th June, 1848.
- Deficiencies on Bonded Goods removed to ports where a rate of duty different from that chargeable at the port of removal prevails, to be charged with the higher rate of duty.—G. O. 1847.
- Deficiencies in Transit, duties to be paid at the port of arrival before certificate be issued to cancel the bond.—G. O. 1835.
- Certificates to be transmitted to the principal Officers of the warehousing department, who are to give advice of their removal.—G. O. 23rd March, 1826.
- Officers at the port of importation to state in letters of advice the character and circumstances under which such goods are to be charged with duty.—B. M. 17th Aug., 1831.
- Dispatch letters containing the particulars of goods removed under bond from one port to another, should be forwarded on the day the goods are delivered out of charge.—B. M. 26th July, 1821.

GOODS removed under Bond, continued :

- intended to be entered for home consumption, on arrival at the port of destination, may be delivered without re-weighing, upon payment of duty according to dispatch account.—T. O. 18th March, 1826.
- warehousing entry may be dispensed with, when duties are paid immediately on arrival, the goods being deemed to be constructively warehoused.—B. M. 12th May, 1832. See 13 and 14 Vict. cap. 95, s. 25.
- shipped under warehousing regulations, and lost at sea *in transitu*, are to be considered as satisfactorily accounted for, and the bond cannot be enforced.—T. O. 24th Feb., 1832.
- Time for re-warehousing, or payment of duty, limited as under. When removed—

By land-carriage, stage-coach, or railway,	10 days.
„ any other description of wheel carriage.....	14 days.
„ inland navigation.....	1 month.
„ steam-vessel	14 days.
„ sailing ditto	not exceeding 1 month.
- Parties removing goods to specify their intended mode of conveyance.—B. M. 20th Nov., 1840.
- *Exciseable*, when delivered to ambassadors free of duty, should always be accompanied by a Customs' or Inland Revenue Officer.—B. M. 27th Jan., 1837.
- entitled to drawback, not to be delivered until certificate of repayment of drawback be produced.—B. O. 10th Dec., 1825.
- seized by Officers of Customs, to be proceeded against for recovery of penalties by the Board of Inland Revenue.—B. M. 2nd Sept., 1830.
- *falsely imported under the Privileges of Ambassadors*, are to be seized, in the name of the Landing Surveyor, and the proceeds, after condemnation, placed at the disposal of the Crown.—B. O. 29th Oct., 1829.
- *Seized*.—Regulations as to condemnation of.—B. M. 16th February, 1839. Disposal of.—B. M. 21st May, 1830, and 19th November, 1833. To be marked at the time of seizure, in order to preserve their identity.—B. M. 6th Jan., 1830.
- Landing Surveyors to be held responsible for the safe custody of, in Queen's warehouse and other places of security.—B. M. 16th Aug., 1834.

Goods Seized, continued :

- *sold at Sales*.—The catalogue should describe them correctly, whether in gross or net weight. And in the former case, biddings to be required at per cwt. or lb. ; but in the latter case, as “at all.”—B. M. 7th Jan., 1843.
- Value to be stated.—B. M. 10th Jan., 1815.
- *Rummage*.—Regulations for sale of.—B. M. 13th Feb., 1838.
- *Overtime*.—To be disposed of for home consumption, or exportation.—T. O. 15th Oct., 1819.
- *detained for Undervalue*.—Officers to inform the Board of their value ; and, if they be so, that the articles are of a perishable nature.—B. M. 10th April, 1821. Regulations respecting.—B. M. 23rd August, 1826 ; 27th June, 1829 ; 21st Feb., 1833 ; and 14th May, 1842. Time fixed by the 22nd section of the Regulation Act deemed to be seven days from the date of final examination, including Sunday.—B. O. 15th Feb., 1849. How proceeds are to be divided.—B. M. 27th March, 1822. Prior to the entry being amended, one of the bills must be signed by the officer, in proof of the approval of value.—B. M. 20th Aug., 1830.
- The Landing Surveyors are at the time to appraise parties of the detention of their goods ; and, if application be not made within two months, the circumstances are to be reported to the Board for farther directions.—B. O. 18th April, 1850.
- *left on Board for Ship's Use when clearing*—if afterwards required to be unshipped ; upon the order of a Landing Waiter, at the merchant's expense (the money for which is to be deposited with the Tide Surveyor), a Tide Waiter may be sent on board for the purpose of discharging them.—B. O. 13th April, 1820.
- *from British India*, by the Peninsular and Oriental Steam Packet Company, *via India*, may be admitted as of and from a British Possession, on a declaration being made by the master that the goods were received from the British vessel (inserting the name of the ship and master) from Calcutta, Madras, or Ceylon, as the case may be.—B. M. 20th July, 1844.
- *for two or more Ports*.—The due landing of such cargo as may be landed at the first port of arrival, to be certified on the manifest, for the information of the Officers at the next port of destination, who are to forward a certificate to the first port.—G. O. 7th Dec., 1824.

GOODS, continued :

- *entered by Prime Duty-paid Warrant*, a subsequent warehousing entry may not be availed of, without the previous sanction of the Board.—B. O. 17th April, 1850.
- Searchers may take accounts inwards for the Warehousekeeper, with their examination outwards, when vessels are contiguous. And when packages exceed 100, the Landing Surveyor may exercise a discretionary power as to the number for examination.—B. M. 17th Feb., 1844.
- To enable Officers in the colonies to charge the proper duties upon bottled wine, it is directed that, upon the exportation of any wines bottled in the United Kingdom, such fact shall be stated in the cocket accompanying the same.—B. M. 21st Aug., 1834.
- for transhipment. See *Transshipment*.
- for exportation from the warehouses. — Sugar, spirits, coffee, cocoa, and all articles to which different rates of duty attach, may be described in the bond under their general description, the security to be taken being double the amount of the highest duty on the article.—B. M. 17th July, 1850.

GREASE. See *Butter damaged*.

GUN STOCKS—*for the Ordnance authorities*—to be delivered by tale, and the weight afterwards ascertained from the Tower.—B. O. 17th December, 1849.

HOUSES, constructed in Bond for Exportation—regulations respecting.—B. O. 2nd November, 1840; 9th Jan., 1841.

LEECHES, arriving too late to be regularly entered and landed at the legal quays, are to be taken to the respective baggage warehouses, there examined and delivered under the same regulations as poultry.—B. M. 5th Dec., 1840.

LETTERS.—When Letters are received from the General Post Office supposed to contain articles liable to duty, the same shall be delivered to the Warehouse Officers, who are to proceed with the examination; and in the event of any article being found therein, the duty upon which shall not exceed five shillings, the Letter and its contents are to be delivered to the party, if in attendance, upon payment of the duty and the postage, if any be marked thereon. If the party is not in attendance, the Letter is to be returned to the Post Office to be forwarded to its address, the party being apprised that

LETTERS, continued :

the goods will be delivered on payment of the duty. In the event of the letters containing articles liable to duty exceeding five shillings, the Officers are to detain the same for the Board's directions.—B. M. 3rd Dec., 1840.

—— SHIP LETTERS. — *Owners, Charterers, Consignees, or Shippers of Goods* on board inward-bound vessels, after payment to the Post Office of all Ship-Letter gratuities due to masters of vessels, shall have their Letters free when delivered at the port of the ship's arrival; and when at any other place in the United Kingdom, on payment of the pre-paid rate of postage due upon Inland Letters, or on payment of the colonial rates of postage chargeable from the port of arrival to the place of delivery, provided the Letters brought to any one such person, shall not collectively exceed 6 oz. in weight (except from Ceylon, the Mauritius, the East Indies, or the Cape of Good Hope, when they may be 20 oz. in weight), the owner, charterer, or consignee being described as such on the address and superscription; and in the case of owners, shippers, or consignees of goods, when it shall appear by the ship's manifest that they have goods on board the vessel. Also the persons hereby exempted shall be entitled to have their Letters before the master delivers the other Letters to the Post Office.—3 and 4 Vict. cap. 96, s. 35.

—— *Every master of a Vessel outward-bound* shall receive on board every post Letter-bag tendered for conveyance, and shall deliver such at the port or place of his destination, without delay; and *every master of a vessel inward-bound* shall cause all Letters on board his vessel (excepting those belonging to owners, &c., within the prescribed weights) to be collected and enclosed in some bag or other envelope, to be sealed with his seal, and addressed to any of her Majesty's deputy post-masters; that they may be in readiness to send on shore by his own boat, the pilot-boat, or any other convenient means, and delivered at the first regular Post Office that may be communicated with. And, at the regular port or place where the vessel shall report, he shall sign the following declaration in the presence of the person authorised by the Postmaster-General at such place, who shall also sign the same, viz. :—

“ I, ———, commander of the ———, arriving from ———, do, as required by law, solemnly declare that I have, to the best of my knowledge and belief, delivered,

LETTERS, SHIP, continued :

or caused to be delivered, to the Post Office, every Letter, bag, package, or parcel of Letters that were on board the——, except such Letters as are exempt by law."

And no Officer of Customs *shall permit such vessel to report* until this declaration be made and produced; and no vessel shall be permitted by any Officer *to break bulk, or make entry* in any port of the British dominions, until all Letters on board shall be delivered to the Post Office, where posts exist, except such Letters, commissions, and other matters and things as are exempted by the Post Office Acts from the exclusive privilege of the Postmaster-General.

The principal Officers of Customs at each port shall search every vessel for Letters which may be on board contrary to the Post Office Acts; and may seize all such Letters, and forward them to the nearest Post Office, the Officer so seizing to be entitled to a moiety of the penalties. And an Officer finding a Letter superscribed as the Letter of an owner, &c., exceeding the limited weight, shall seize so many of the Letters as shall reduce the remainder within the proper weight, and take the same to the nearest Post Office; and the Postmaster shall pay to the Officer any sum that the Postmaster-General, with the consent of the Lords of the Treasury, may think fit, not exceeding 2s. 6d. for every post Letter so seized.

And the Postmaster may appoint any person to demand from the masters of vessels, at a port of the United Kingdom, all Letters not exempted by the Post Office Acts, who shall forthwith deliver him such Letters, on his demanding the same,

And, to encourage the conveyance of Letters by vessels not being Post Office packets, the Postmaster-General may allow to the masters of such, on *Letters and Newspapers* conveyed for the Post-office *between places within the United Kingdom*, after the rate of 2s. 6d. *per hundred*; also *for each letter* conveyed for the Post Office *from the United Kingdom to places beyond the sea*; or, *for each letter brought into the United Kingdom*, and delivered at the Post Office of the first port communicated with, *a sum not exceeding twopence for each letter*. All which gratuities shall be paid at such times and places, and under such regulations, as the Postmaster-General may think fit.—3 and 4 Vict. cap. 96, s. 36.

LETTERS, SHIP, continued:

- *Upon every printed Newspaper, foreign or colonial, brought into the United Kingdom, or conveyed for the Post Office from the United Kingdom, to places out of the same, in respect of which no gratuity is hereinbefore authorised to be allowed, the Postmaster-General may grant a sum not exceeding 1d.—3 and 4 Vict. cap. 96, s. 52.*
- **PENALTIES.**—*Every master of a Vessel outward-bound, who shall refuse to take a Post Letter-bag, tendered to him for conveyance by an Officer of the Post Office, shall forfeit 200l.*
- Who shall open a sealed Letter-bag, entrusted to him for conveyance, shall forfeit 200l.
- Who shall take out of a Letter-bag, entrusted to him for conveyance, any letter or other thing, shall forfeit 200l.
- Who shall not duly deliver a Letter-bag with the contents at the Post Office, without wilful or unavoidable delay on his arrival, shall forfeit 200l.
- Who shall refuse, or wilfully neglect, to make declaration of having delivered his Ship's Letters to the Post Office, shall forfeit 50l.
- (Having been unable to send his Letters ashore previous to arrival at the port where he reports) who shall break bulk, or make entry, before all Letters on board shall have been sent to the Post Office, shall forfeit 200l.
- Or any other person on board a ship liable to the performance of quarantine, who shall neglect or refuse to deliver to the person appointed to superintend the quarantine all Letters in his possession, shall forfeit 20l.
- *Every Collector, Controller, or Officer of Customs required to prohibit vessels reporting, until the requisites of the Act have been complied with, who permits a vessel to report without such compliance, shall forfeit 50l.*
- *Every person entrusted by the master of a vessel with Letters to bring on shore, who shall break the seal, or wilfully open the same, shall forfeit 20l.—1 Vict. cap. 36, s. 6 ; and 3 and 4 Vict. cap. 98.*

LETTERS, SHIP, continued :

— *The master of a vessel inward-bound, or one of the officers, one of the crew, or a passenger thereof, who shall retain in his possession, after the master shall have sent any part of his Ship's Letters to the Post Office, any Letter not exempted from the privilege of the Postmaster-General, shall forfeit for every letter 5l. And whether the Letter be in the baggage, on the person, or otherwise in the custody of the offender, it shall be held to be in his possession; and every person who shall detain any such Letter after demand made, either by the officer of Customs, or by a person authorised by the postmaster-general to demand Ships' Letters, shall forfeit for every Letter 10l.—1 Vict. cap. 36, s. 3.*

— Who shall, with intent to evade any duty of postage, falsely superscribe a Letter as being the owner, charterer, or consignee, of a vessel conveying the same; or as owner, consignee, or shipper of goods borne by such vessel, shall for every such offence forfeit 10l.—1 Vict. cap. 36, s. 4.

— and PETITIONS missed, the Secretary to be apprised of.
—B. M. 19th March, 1828.

— Official, *for the Post Office*, are to be directed to the *Secretary*, not to the *Postmaster-General*, and superscribed "*Immediate.*"—B. M. 9th July, 1842.

LICENSES for VESSELS or BOATS not exceeding 170 tons.—Regulations governing the issue of.—G. O. 1838²⁷.

LIGHT DUES.—The officers, previously to the clearing vessels outwards, are in all cases to require the production of certificates of payment of Light Dues, with respect to the vessels in question.—G. O. 1847¹⁴¹.

MEDICINES, &c., required to be shipped under the 7 and 8 Vict. cap. 112, for the use of vessels.—Officers occasionally to board such vessels, for the purpose of ascertaining the quantities of Medicine, &c., shipped.—G. O. 1845⁸².

MEDITERRANEAN PASSES.—Enactment repealed.—12 and 13 Vict. cap. 90, s. 28.

MERCHANDISE may neither be imported nor exported in convict ships or transports, unless accompanied by proprietors, who may be provided with a passage on board such vessels.—T. O. 27th March, 1821.

MYSORE PRODUCE is legally admissible as the produce of *Madras*.—G. O. 1844⁶⁴.

- OFFICERS OF CUSTOMS.**—*Persons nominated to Offices at the Out-Ports*, Collectors and Controllers, when called upon to report on their qualifications, are to transmit to the Board answers on the points embraced in G. O. 1845.
- are not liable to serve parochial or other local offices, or to serve on any jury or inquest.—8 and 9 Vict. cap. 85, s. 12.
 - Conduct, efficiency, and general regulations respecting.—G. O. 5th Dec., 1832.
 - *Pupils for the Plantations* to receive part of their instructions abroad.—B. M. 2nd Nov., 1814.
 - Instructions to be delivered to his successor in office.—G. O. 1845.
 - not to purchase goods deposited in warehouses under their charge.—B. O. 14th April, 1808; nor at the Customs' Sales.—G. O. 10th May, 1848.
 - to afford merchants every facility in discharging goods and to prevent delay.—B. M. 19th Nov., 1835.
 - may, at the discretion of the Board, be removed to any port in the United Kingdom.—T. O. 18th Sept., and G. O. 16th Oct., 1823.
 - *Attendance, Fines, &c.*—B. M. 8th, 22nd, and 29th July, 1831; 12th Dec., 1832; 30th April, 16th June, and 23rd July, 1836.
 - *Attendance* at the bonding premises.—Regulations respecting, see p. 44.
 - *Salaries.*—Regulations regarding, on removal, suspension, &c.—G. O. 1845.
 - to be stopped when queries are outstanding, agreeably to the printed instructions.—B. O. 29th, 1849.
 - and *Clerks.*—Sick notes from, to state the nature of their complaints, place of residence; and to reach the office by the legal hour.—B. M. 22nd April, 1831; and 5th Oct. 1825.
 - *Superannuation.*—See *Superannuation Allowance.*
 - are required, when practicable, to report upon papers referred to them on the day on which they are received, or the following day, and on no pretence is a report to be delayed beyond three days, without special reason being assigned.—B. M. 14th June, 1822.

OFFICERS, continued :

- to deposit their books daily at the office from whence they issue.—B. O. 23rd Dec., 1817.
- are to note in their blue books certificates of damage, with the dates of granting and issuing the same.—B. O. 10th July, 1829.
- not to withhold any proper information respecting seizures, on application being made by parties interested.—B. M. 5th June, 1817.
- allowed to participate in fines in those cases only in which they may have discovered an infraction of the law ; or rather where merit may be due to them in the detection of an illegal act.—G. O. 1848⁷⁸.
- becoming insolvent or bankrupt, will be considered, *ipso facto*, superseded.—G. O. 1848⁴⁹.
- in case of post entries, are to leave sufficient goods in charge to cover the duties.—B. O. 25th Oct., 1820.
- are required to note in the landing books the particular packages opened and personally examined by them.—G. O. 1847¹³¹.
- *at the Outports* are strictly enjoined to an accurate examination of all goods imported prior to passing the same for duty ; and in all cases where there may be reason to doubt the proper denomination of any article, to forward samples thereof to the Board.—G. O. 1844⁸¹.
- upon the transmission of any official box or parcel, the Collector or Controller is to write in words at length, on the outside, the name of the port and the sum agreed to be paid for the carriage ; but if the agreement cannot be made to an intermediate place, such as a railway station, the charge to that place is to be stated.—B. O. 1844²⁰.
- *Deficiency of Goods reported*.—In cases of deficiency of goods reported, the Landing Officer is to require an explanation from the master as to whether the missing packages arrived in the ship ; and if it should appear that the original "Report" was erroneous and the master fail to apply for amendment of Report, *within a very limited period*, the Officer is specially enjoined to bring the matter under the notice of the Board.—B. M. 27th March, 1850.

OFFICERS, continued :

- *Landing Surveyors* to give receipts for warrants, and to examine goods at value.—B. O. 10th June, 1829.
- occasionally to select packages for re-weighing from those put into the warehouse, or remaining on the quays, as a check upon the Landing Waiter.—B. O. 2nd Feb., 1833.
- The attendance of Landing Surveyors in the landing of cargoes of free goods in bulk beyond the legal hours is dispensed with.—G. O. $\frac{106}{1846}$.
- Account of monies received from merchants for the attendance of Officers beyond the legal hours to be kept by the Landing Surveyors.—B. M. 24th June, 1837.
- *Tide Surveyors*.—It having been the practice at several of the outports to place one Tide Waiter only on vessels arriving from the British Colonies in North America, the Board desire it to be distinctly understood that it is not only the duties on the goods forming the cargo, but also the place whence the vessel comes, which should govern the Tide Surveyor in the boarding of Officers ; and that, as a general rule, vessels from North America should be doubly boarded on arrival, one Officer being withdrawn so soon as the vessel can be sufficiently rummaged to enable the Tide Surveyor to satisfy himself that no contraband goods are on board ; the exception to the rule to be at the discretion of the Tide Surveyor.—G. O. $\frac{145}{1847}$.
- Tide Surveyors' visits to Tide Waiters boarded to be frequent and irregular, at all hours of the night ; special visitations to be ordered by the Collector and Controller at least four times a quarter, and a quarterly return to be forwarded to the Board, showing the visits made, specifying the hours, and the result.—G. O. $\frac{142}{1847}$, $\frac{33}{1849}$, and $\frac{46}{1849}$.
- *Tide Waiters* not to be withdrawn from their proper duty to act in the landing department.—G. O. $\frac{82}{1847}$.
- *Tide Waiters' Notes* to be annexed to the blue books, and delivered to be jerqued with the other documents.
- *Tide Waiters* and *Boatmen* are entitled to the sole benefit of seizures made by them, unless a Superior Officer had been present, or had given such information as may have led to the seizure being made.—G. O. $\frac{143}{1847}$.

OFFICERS, continued :

- *Tide Waiters* boarded on vessels which are allowed to discharge their cargoes before and after the legal hours, to be remunerated at the rate of 6*d.* per hour.—G. O. 1844.
- Inferior officers absent by hurts received in the execution of their duty, to be allowed sick pay for Sundays as well as other days.—B. M. 8th Sept., 1846.
- *Officers of Customs* are directed to secure the attendance of an Excise Officer before they enter houses or other places in search of private stills.—G. O. 1845.
- *Special or extra Services*.—Applications for remuneration for special or extra services to be made immediately upon the termination of each quarter, and controlled without delay, that the list may be transmitted to the Treasury within four weeks from the end of the quarter; and any cases upon which queries may arise likely to retard the list beyond this period to be submitted in a supplementary list.—G. O. 1845.
- *AND CLERKS' Travelling Expenses*, regulations affecting.—G. O. 1846, 1846, and 1847.
- *Subsistence Allowance and Regulations*.—Application to be made, at or before the end of the quarter in which the removal takes place.—B. M. 31st Jan., 1833; see also B. M. 1st Jan., 1834; G. O. 11th Oct., 1842; G. O. 1845 and 1845.
- *Securities*.—Scale of, for the outdoor department.—B. M. 10th Jan., 1833.
- Upon the arrival of vessels from North America or Honduras, the Officers of Customs are to ascertain whether the provisions of the Act 8 and 9 Vict. cap. 93, ss. 24, 25, and 26, prohibiting the clearance of vessels from places in British North America, or Honduras, with deck-loads of timber, at any time after the first day of September, or before the first day of May, have been complied with, and to report to the Board any instances in which the same shall have been infringed.—B. M. 28th July, 1847.

ORANGES AND LEMONS.—Measurement regulations.—G. O. 19th May, 1830; 3rd Sept. 1840; and Jan., 1845.

ORANGES, continued :

— *Damaged* and entered at the *ad valorem* duty, regulations as to sale, prices, &c.—B. O. 27th Feb., 1843.

ORDNANCE STORES, *in Packages*.—When not practicable or convenient to examine them on board the lighter, they may be examined on landing by the Surveyor.—B. O. 17th Dec., 1849.

OVERTIME.—Vessels working. See *Vessels*.

PACKAGES containing letters to be immediately forwarded to the Post-office.

— addressed to the public offices, viz., Treasury, Admiralty, Commander-in-Chief's, Postmaster-General, President and Secretaries of the Board of Trade Audit Office, or those of either Secretary of State, to be immediately forwarded in charge of an officer, for examination at their destination.—B. M. 9th Jan., 1846.

— Officers to apprise the Board of any instance of such Packages being detained by the dock companies for freight.—B. O. 15th Oct., 1849.

— Empty. See *Barrels*.

PASSPORTS.—The penalties to which British subjects, not having provided themselves with a Passport from a Portuguese authority, are liable on their arrival from England at the Islands of Madeira and the Azores, are a fine of 12 milrees (a little more than 2*l.* sterling), and confinement in the common jail during three weeks.—G. O. 30th Jan., 1841.

REGISTRARS at the several docks are to act as Landing Surveyors upon emergencies.—B. M. 6th Dec., 1842.

REGISTRY OF SHIPS, &c. — *What deemed to be a British Ship*.—No ship shall be admitted to be a British ship unless duly registered and navigated as such ; and every British registered Ship (so long as the registry of such ship shall be in force, or the certificate of such registry retained for the use of such Ship) shall be navigated during the whole of every voyage in every part of the world by a master who is a British subject, and by a crew whereof three-fourths at least are British seamen ; and if such Ship be employed in a coasting voyage from one part of the United Kingdom to another, or in a voyage between the United Kingdom and the islands of Guernsey, Jersey, Alderney, Sark, or Man, or from one of the said islands to another of them, or be employed in fishing on the coasts, then the

REGISTRY OF SHIPS, continued:

whole of the crew shall be British seamen. But if a due proportion of British seamen cannot be procured in any foreign port, or in any place within the limits of the East India Company's charter for the navigation of any British Ship, or if such proportion be destroyed during the voyage by any unavoidable circumstance, and the master of such Ship make proof of the truth of such facts, the same shall be deemed to be duly navigated; provided that every British Ship (except such as are required to be wholly navigated by British seamen) which shall be navigated by one British seaman for every 20 tons of the burthen of such Ship, shall be deemed to be duly navigated, although the number of other seamen shall exceed one-fourth of the whole crew.—12 and 13 Vict. cap. 29, s. 7.

— *What Persons deemed to be British Seamen.*—No person shall be deemed to be a British seaman, or to be duly qualified to be master of a British vessel, except persons of one of the following classes; (that is to say), natural born subjects of her Majesty; persons naturalised by any Act of Parliament, or by any Act of the Legislature, or proper legislative authority of one of the British Possessions, or made denizens by letters of denization; persons who have become British subjects and taken the oath of allegiance to her Majesty; Asiatic sailors or Lascars, being natives of the territories or places within the limits of the charter of the East India Company, and under the Government of her Majesty, or of the said Company; and persons who have served on board any of her Majesty's Ships of war, in time of war, for the space of 3 years.—S. 8.

— *Proportion of Seamen may be altered by Proclamation.*
—If her Majesty shall at any time by her royal proclamation declare that the proportion of British seamen, necessary to the due navigation of British Ships, shall be less than the proportion required by this Act, every British Ship navigated with the proportion of British seamen required by such proclamation shall be deemed to be duly navigated, so long as such proclamation shall remain in force.—S. 9.

— *Who may be Owners of British Vessels.*—All natural born subjects of her Majesty, all persons made denizens by letters of denization, all persons naturalised by or under any Act of Parliament, or by or under

REGISTRY OF SHIPS, continued :

any Act or Ordinance of the Legislature, or proper legislative authority of any of the British Possessions in Asia, Africa, or America, and all persons authorised by or under any such Act or Ordinance to hold shares in British shipping, shall, on taking the oath of allegiance to her Majesty, her heir and successor, be deemed to be duly qualified to be owners or part owners of British-registered vessels.—S. 17.

- The Board deeming it very important that in all cases where foreign-built vessels shall be registered under the provisions of the foregoing act, the place at which they may have been built, should, as far as practicable, be recorded, and being of opinion that the form of declaration prescribed by the 19th section of the said Act requires that the owners shall, if in possession of the fact, declare to the place at which the vessel may have been built,—the Board direct that parties about to subscribe to the said declaration be required to declare the place in which the vessel may have been built; but when the place cannot be ascertained, a note to that effect, together with the best information that can be obtained upon the subject, is to be inserted in the margin of the book of registry.—G. O. 1835.

RE-PACKING REGULATIONS.—The practice of re-packing certain goods in the bonded warehouses, under the Act 8 and 9 Vict. cap. 91, s. 35⁽¹⁾, is as follows :—

1st. That on a written request of the merchant being made to the warehousekeeper, he do enter the necessary particulars in a blue book, to be called a Repacking Book, and apply to the Landing Surveyor to appoint a Landing Waiter to attend to the re-packing, which is to take place *only once*.

2nd. That the Landing Waiter do tare and weigh the re-packed packages, number each progressively, and mark thereon the weight, with the mark, number, and weight of the original package, and insert the same in the re-packing book, as well as in the Lockers' Books, discharging the entry made therein at the time of landing, according to the extent of the alteration.

3rd. That the re-packing book be then returned to the warehousing department, where the particulars are to be recorded in the Registers, deducting from the original entry the total number of packages which

(1) See p. 40.

RE-PACKING, continued :

have been re-packed, with the net weight of the new ones, charging the duty upon the relative proportion of the deficiency on such portion of the goods as may be cleared for home use, carrying the same to the old account in discharge thereof, and taking care that the duty on such deficiency be paid before any order is issued for the delivery of such goods.—B. O. 20th Feb., 1834.

— When the contents of a package upon which an average tare has been allowed shall be required to be subdivided in warehouse, the gross weight thereof should be first ascertained, and the actual tare afterwards taken and deducted from such gross weight; and in the case of tea, the usual allowance of one pound for draft, on each original package, should be added to the actual tare, and the re-packing account so adjusted.—G. O. 14th May, 1845.

— The undermentioned articles, when re-packed for exportation, are to be restricted to packages containing not less than the quantities specified against each, viz :—

Tea	12 lbs.
Currants	14 lbs.
Pepper	28 lbs.
Nutmegs and Spices of all sorts .	14 lbs.

The separation of articles in internal packages, such as Essential Oils, Plums, Figs, &c., being left to the discretion of the Landing Surveyor.—G. O. $r\frac{2}{3}\frac{4}{4}$.

REPORTS.—On verbal application to the Bench Officers and on signing their initials, masters of vessels may amend their Report for free goods and cargoes of wood from the British Possessions.—G. O. $r\frac{7}{8}\frac{4}{8}$ and $r\frac{4}{8}\frac{8}{9}$.

RICE may be taken from the warehouses for cleaning, without special application to the Board, upon bond being given for its due return.—B. M. 29th June, 1850.

— in casks or bags of similar size and weight may be assessed to duty by weighing one in ten of each mark or entry.—B. M. 19th July, 1850. Applicable to London and Liverpool only.

SAMPLES.—Officers of Customs may take such as may be necessary for ascertaining the amount of duties payable on the article.—8 and 9 Vict. cap. 86, s. 135.

SAMPLES, continued :

- of Coffee not exceeding $\frac{1}{2}$ lb. each, imported in packages as such, and the Officers satisfied that they are samples only, may be passed duty free.—G. O. 1²²/₈₄₄.
- of Sugar not exceeding $\frac{1}{2}$ lb. each, when from the variety of qualities and other circumstances, the Officers are satisfied that they are imported as samples only, may be admitted duty free.—B. M. 6th Aug., 1841.
- of Snuff not exceeding 1 lb. weight each, may be imported, provided they be reported Snuff Samples, and confined to ports at which Snuff is allowed to be imported.—T. O. 30th Nov., 1822.
- of Spirits. See *Spirits*, p. 405.
- of Tobacco. See *Tobacco*, p. 411.
- of Prints delivered free, upon being defaced or cut.—B. O. 15th March, 1850.
- of Foreign Manufactures from all places, may be admitted to entry duty free, provided they be useless for any other purpose. —T. O. 16th Feb., 1819, and 13th Aug., 1825.
- OF PATTERNS, foreign, are to be admitted duty free at the ports of London, Liverpool, Bristol, Hull, Leith, Glasgow, Dublin, Cork, and Belfast, subject to the following regulations, viz. :—

1stly. The indulgence to be extended solely to parties who are *bond fide* the manufacturers of the articles of which they may require Patterns to be delivered duty free.

2ndly. As regards manufactures of silk, woollen, and other fabrics, and also parts of articles, the quantity in each case is not to be more than is absolutely requisite for the purposes intended, and as regards Models or Patterns, consisting of complete articles, only one of each to be allowed.

3rdly. The manufacturer to be required in each case to make declaration that the goods sought to be delivered duty free, as Patterns, &c., are intended to be used by him for such purposes, and will not be disposed of either for sale or for private use.—B. M. 14th Nov. 1845.

SAMPLES, continued:

A List of Articles of general importation permitted to be warehoused and the quantity of each to be allowed as Samples.

Arrow Root	.	.	.	.	$\frac{1}{2}$ lb. per package.
Cantharides	.	.	.	.	2 oz. do.
Capers	.	.	.	.	$\frac{1}{4}$ lb. do.
Coffee	.	.	.	.	2 oz. per bag.
Coculus Indicus	.	.	.	.	1 oz. per package.
Currants	.	.	.	.	$\frac{1}{2}$ lb. do.
Essence of Bergamot, or Lemon	.	.	.	.	1 oz. per package.
Ginger	.	.	.	.	8 oz. per lot of 6 bags.
Honey	.	.	.	.	$\frac{1}{2}$ oz. per package.
Isinglass, Liquorice Juice and Root	.	.	.	.	$\frac{1}{4}$ lb. do.
Oil of Almonds, Aniseed, and Bay	.	.	.	.	1 oz. do.
— Cassia	.	.	.	.	2 oz. do.
— Juniper, Rosemary, Spike, and Thyme	.	.	.	.	1 oz. do.
Pepper	.	.	.	.	1 oz. per bag.
Pimento	.	.	.	.	2 oz. do.
Raisins	.	.	.	.	$\frac{1}{2}$ lb. each mark.
Rice	.	.	.	.	$\frac{1}{2}$ lb. per package.
Sago	.	.	.	.	2 lb. per pile.
Seed, Clover, and Carraway	.	.	.	.	2 oz. per package.
— Mustard	.	.	.	.	1 oz. do.
Smalts	.	.	.	.	1 oz. do.
Sugar Foreign	{ Chests under 5 cwt.			.	12 oz. per chest.
	{ „ 5 and under 8 cwt.			.	1 lb. do.
	{ „ above 8 cwt.			.	1 $\frac{1}{2}$ lb. do.
— British Plantation	{			.	1 $\frac{1}{2}$ lb. per tierce.
	{			.	$\frac{1}{2}$ lb. per chest.
	{			.	12 oz. per barrel.
— Molasses	.	.	.	.	$\frac{1}{2}$ lb. per hhd. or cask.
Tallow	.	.	.	.	4 lb. per lot of 10 pkgs.
Tapioca	.	.	.	.	1 oz. per package.
Tea	.	.	.	.	3 oz. do.
Tobacco	.	.	.	.	4 lb. do.
Wine	.	.	.	.	$\frac{1}{2}$ pint.
Vermicelli	.	.	.	.	1 oz. per package.

NOTE.—A sample of goods, other than those above noted, may be taken from each package, provided the duty on such sample shall not exceed 6d.
—B. O. 19th Feb., 1825.

Should a second Sample of any article in the schedule be required, a quantity not exceeding the specified allowance, except with permission of the Principal Officers, may be granted. Upon exportation of goods from which second Samples have been drawn (except upon wines and spirits), the merchant must be called on to pay duty previously to the issue of the Locker's Order.

For farther sampling, special application must be made to the Board.—
B. M. 11th Oct., 1825.

SEIZURES—*Rewards for.*—To be distributed as the Lords of the Treasury, or Commissioners of Customs may see fit.—12 and 13 Vict. cap. 90, s. 27. See G. O. 23rd Dec., 1842; G. O. 1847²² and 1848²².

— *of Tobacco.* Name of informer to be confidentially communicated in London to the Solicitor, at outports, to the Collector and Controller; and informer's share of rewards to be paid through their hands, to detect collusion, should it exist.—G. O. 1847⁸⁷.

— *made by Inferior Officers* are not to be participated in by a Superior Officer, unless actually present or having given information thereon.—G. O. 1845⁵.

— *of the Landing and Waterguard Departments.*—Packages not reported, or correctly described, the Officers of the waterguard are enjoined to seize, as also dutiable goods found in the baggage of the officers and crew examined on board; but when liability to seizure cannot be ascertained without examination, the rewards pertain to the Landing Officers.—B. M. 27th Feb., 1846; 18th Oct. 1832; and 31st Aug., 1847.

— Seizure and all other public monies to be brought to account on the day on which the same may be received.—G. O. 1845¹⁵.

— *Regulations as to the Disposal of.*—B. O. 23rd Oct., 1832.

SEIZURE NOTES.—*Regulations respecting,* see B. M. 11th March, 1831.

SMUGGLING.—Persons concerned in importing prohibited or restricted goods shall forfeit treble the value of the goods, or 100*l.*, notwithstanding that the goods may not have been unshipped.—12 and 13 Vict. cap. 90, s. 25.

— Masters of vessels becoming subject to summary proceedings before the magistrates, under 57th sec. 8 and 9 Vict. cap. 87, the proceedings in each case to be immediately and specially reported to the Board, notwithstanding the prior directions contained in G. O. 1848⁷⁷ by which returns were to be transmitted with the accounts of seizure to which they relate.—G. O. 1848¹⁰¹.

SNUFF.—*Samples of.* See *Samples.*

— *Packages of,* under the legal size, *bonâ fide* for private use, regularly reported and consigned to the person for whose use it is intended, and application and proof being made by such person, and not by an agent, may be entered by special order of the Board of Customs in each case.—B. M. 1st Nov., 1826.

SNUFF, continued :

- brought to the Queen's Warehouse for security of duties, and Snuff seized which will not sell for the amount thereof, to be destroyed.—B. M. 22nd Nov., 1826; and 5th Jan. 1827.

SPIRITS.

SPIRITS.—*British, Scotch, and Irish*, at the desire and risk of the distiller, and on payment of duties, before removal, upon deficiencies, may be removed from one part of the United Kingdom to any other place therein for home consumption, exportation, or use as ships' stores, and shall then be treated in all respects as Spirits distilled in the country to which they may be removed.—11 and 12 Vict. cap. 122, s. 2.

- to be removed by sea, in any vessel duly registered or licensed under the Customs' regulations, in casks containing at the least 20 gallons.—S. 19. And persons arriving in this country from Scotland or Ireland with Spirits in less quantity than one gallon may be proceeded against under 8 and 9 Vict. cap. 87, s. 51 and 57.—G. O. 1845.

- may be bottled in the warehouse, and afterwards removed for exportation, provided the Spirits be transferred in casks under bond from the Inland Revenue duty-free warehouse, in the names of the distillers by whom the Spirits were originally warehoused (and not in the name of a dealer), such bond to be cancelled on the receipt of a certificate from the Officers of Customs that the Spirits have been duly received into their custody.—T. O. 30th Jan., 1846.

- British Brandy allowed to be racked into casks of 15 gallons, for exportation to Mexico, Chili, and Peru, upon condition that the rectifier warehouse the Spirit for exportation only, with this revenue previously compounding and racking.—B. M. 27th March, 1849.

- British Rectified Spirits, not sweetened or mixed, may be deposited in Customs' Bonding Warehouse, for the purpose of being mixed with Foreign Spirits for shipment as stores.—B. M. 16th June, 1849.

- mixed with Foreign Spirits, shall be deemed and treated as foreign; nevertheless they shall not be entitled to allowance for natural waste, but duty be chargeable upon all deficiencies. No restriction to time for the exportation of British Spirits exists; but

SPIRITS, continued :

being entered with the Customs for that purpose, they may not be delivered for home consumption.—B. M. 5th Dec., 1838.

— from the Isle of Man shall only be imported into the United Kingdom, to be warehoused for exportation, on forfeiture thereof.—8 and 9 Vict. cap. 86, s. 63.

— for regulations respecting the importation of plain British Spirits from the Channel Islands, *see* p. 316.

— *No Foreign Spirits whereupon the Duty imposed by this Act shall have been paid in Ireland* shall be brought or carried from Ireland into Scotland or England, and *no Spirits whereupon such duty shall have been paid in Scotland* shall be brought or carried from Scotland into England; and all such Spirits so brought shall be forfeited and may be seized.—10 Vict. cap. 23, s. 7.

— No Spirits shall be removed from England into either Scotland or Ireland, Scotland into England or Ireland, or from Ireland into England or Scotland, *except such as shall have been duly warehoused, and which shall be in the warehouse at the time of such intended removal*; and all Spirits, when removed, shall be liable to the duty payable thereon in that part of the United Kingdom into which they shall have been so removed, if they be entered for home consumption therein.—10 Vict. cap. 23, s. 3.

— No such Spirits shall be removed, unless in ships of 60 tons burden or upwards, nor unless in casks, or other vessels capable of containing 20 gallons at the least, or in glass or stone bottles, not exceeding the size of quart bottles, being part of the cargo and entered in the cargo-book of the ship.—10 Vict. cap. 23, s. 5.

— No such Spirits shall be removed from Scotland to England ⁽¹⁾, or from England to Scotland, except by sea, all spirits removed contrary to the provisions of this Act shall be forfeited.—10 Vict. cap. 23, s. 4 and 6.

— *and Cordials in Cases* are to be warehoused in a separate room or vault from that in which wine is housed.—B. M. 9th May, 1844.

⁽¹⁾ With reference to the 3rd sect. of 10 Vict. cap. 28, the law officers of the Crown state that Foreign Spirits may not be removed from England to Scotland, except from the bonded warehouse.—T. O. 30th Sept. and G. O. 133. 1847.

SPIRITS, continued :

- imported into the United Kingdom, mixed with any ingredient, and although thereby coming under some other denomination, shall nevertheless be deemed to be Spirits or strong waters, and be subject to duty as such.—8 and 9 Vict. cap. 86, s. 134.
- No abatement of duties shall be made on account of damage received by Spirits found derelict, jetsam, flotsam, or wreck.—8 and 9 Vict. cap. 86, ss. 51 and 52.
- may not be re-gauged at the request of importers or agents, to ascertain the rates of allowances they are entitled to ; but only when required for actual delivery. The duty to be charged upon the quantity then ascertained, whether they be delivered immediately or not ; but if they be not delivered within three months of the time of re-gauge, the importer may again have them re-gauged.—12 and 13 Vict. cap. 90, s. 33.
- imported in casks capable of containing 20 gallons may be admitted to entry, although the casks may be found to contain a less quantity, provided the Officers are satisfied that the deficiency has been occasioned by absorption or leakage, and not by abstraction.—G. O. 30th Dec., 1833.
- imported in packages *under the legal size*, may be entered by special permission of the Board in each case, provided that they are *bond fide* for private use, regularly inserted in the manifest and report, consigned to the person for whose use they are intended, and that the application and proof be made by such person, and not by an agent.—B. M. 11th July, 1826.
- *Brandy* in casks of *ten gallons* each may be imported from France and Spain, *as a special indulgence*, for the purpose of exportation, under the following conditions and restrictions, viz. :—
 - “ That permission be in each case obtained from the Commissioners of Customs in the first instance, and security, by bond, given by the parties for the due importation of the number of casks, specified in their application on board a certain vessel to be named by the parties, such vessel being square-rigged, or of the burthen of 70 tons or upwards.
 - “ That the Spirits be accompanied by a consular certificate, specifying the marks and number of the packages, the capacity of which shall in no case be *less than 10 gallons*.

SPIRITS, viz., *Brandy*, continued:

“ That it be a condition of the bond, that the goods shall be regularly *entered and warehoused for exportation only*, at a port approved for the warehousing of Spirits, to be also named in the bond; and

“ That the goods shall, within three months from the date of importation, be re-shipped and exported to foreign parts, under the like security and regulations under which bonded goods are allowed to be exported.”—T. O. 15th and G. O. 19th Oct., 1831.

- may be exported to Mexico, Chili, or Peru, in casks containing not less than 15 gallons each.—G. O. 22nd Dec., 1827.
- *Geneva* may be imported in glass bottles containing not more than three pints each.—9 and 10 Vict. cap. 102.
- reduced with water in the bonding warehouses, not to be admitted for home use.—G. O. $\frac{126}{1847}$.
- Importation, Exportation, and Home Consumption quantities are to be made up and recorded in proof gallons, by adding overproof to, and deducting underproof, from the liquid quantities.—G. O. $\frac{149}{1847}$.
- in bottles to be charged on the strength to gills, and fractional parts exceeding one-half part to be taken; not exceeding one-half part to be rejected.—G. O. $\frac{32}{1848}$.
- The duty on a fraction of a gallon *of the strength* of Spirits is not to be charged, unless it amounts to $\frac{84}{100}$ parts of a gallon, but any fraction exceeding that amount is to be charged as a gallon.—G. O. 18th June, 1825.
- *Strength of.*—By G. O. June 18th, 1825, Officers are directed to apply the same principles of computation to under-proof Spirits as are applied to over-proof; charging the duty on hydrometer proof gallons only, when the fractions of a gallon amount to and exceed $\frac{84}{100}$ parts of a gallon, and disregarding all minor fractions, thus:

The contents of a cask being 117 gallons, and the strength 11·5 under-proof,

117
11·5
—
585
1287
—
18·455

117
Deduct 13·455
—
103·545
Being 103 gallons
hydrometer proof for duty.

SPIRITS, continued :

The provisions and directions above mentioned are to be confined to Spirits imported in casks of 20 gallons ; and all Spirits, whether in racked casks or ullages, containing less, should be charged on the strength to the tenth of a gallon.—G. O. ⁸1843, and ¹⁶1843.

— *Cordials in Bottles* of the same apparent size and thickness, the Officers are to measure only one bottle in every three cases ; and of Maraschino, one only in five cases. —B. M. 19th Aug., 1839.

— The following scale is to be adopted, in the measurement of bottles of Cordials of one and the same kind, each case being unpacked and counted as at present, *unless the goods be entered for exportation only*, in which latter case the preceding practice is not to be disturbed, viz. :—

In every 5 packages of the same mark	1
From 6 „ to 11 inclusive .	2
„ 12 „ „ 18 „ .	3
„ 19 „ „ 26 „ .	4
„ 27 „ „ 35 „ .	5
„ 36 „ „ 45 „ .	6
„ 46 „ „ 56 „ .	7
„ 57 „ „ 68 „ .	8
„ 69 „ „ 81 „ .	9
„ 82 „ „ 95 „ .	10
„ 96 „ „ 110 „ .	11

And at the rate of one in ten above the latter number.—
B. M. 21st Nov., 1849.

— *Allowances.* See pp. 36 and 43.

— *Deficiencies.*—Duty not to be charged on *deficiencies* of Spirits arising from wastage in warehouses of special security ; but should any case of suspicion arise, in which the wastage has been out of ordinary course, the same to be reported to the Board.—B. M. Feb. 22nd, 1828.

— On revision of G. O. ¹²⁷1843, the Board deem it expedient that the allowances on Spirits in warehouses not of special security, to be granted without their previous sanction, should in future be 3 per cent., instead of 3 gallons per cask ; *i. e.*, when the per centage calculation shows a deficiency of $2\frac{1}{2}$ gallons, 3 gallons be allowed, when it shows from 2 to $2\frac{1}{2}$, 2 gallons only.—G. O. ⁴⁷1845.

SPIRITS, *Deficiencies*, continued:

- An extra allowance is granted on Brandy, upon the special application of the parties, in cases when the Spirits shall have been deposited in very damp vaults, or have remained for a long period in the bonding premises.—G. O. 1843.
- *on Geneva*, not exceeding three gallons per cask, beyond the established allowances, when arising from natural causes, the duty may be remitted, as on like deficiencies in Brandy, allowed by G. O. 1843; and G. O. 1844.
- *for removal Coastwise*, are to be re-dipped, and gauged all round, both at the ports of shipment and of destination, it being understood that, notwithstanding any slight discrepancy in taking the dimensions of a cask at the port of receipt, which may alter the content not more than a gallon, the cask is to be considered to have been correctly gauged.—G. O. 1845.
- The abatement for duty allowed by the Minute of the 24th August, 1832, on the deficiency not exceeding 5-10ths of a gallon in spirits removed coastwise, is to be made either in the liquid quantity, or in the strength, or in the quantity and strength conjointly, as the case may be.—B. M. 15th Oct., 1834.
- The dispatch letter to contain date of original warehousing, strength per cent., name of the consignee, whether the Spirits have been once or twice sampled, and, when required, whether the Spirits were imported with or without certificate.—B. O. 3rd Sept., 1832, and 17th Sept., 1839.
- *and Unmanufactured Tobacco* may be removed under bond from one warehouse to another, with a certificate from the proper Officer of Customs, specifying the purpose of removal, and accompanying the goods.—11 and 12 Vict. cap. 122, and G. O. 1848.
- Parties intending to remove Spirits or Tobacco, are required to deliver to the Collector and Controller of Customs one certificate or duplicate of the original entry, in case the whole of the goods are to be removed into the stock, custody, or possession of one party; or two or more certificates, if into the possession of two or more parties.—B. O. 1848, 11 and 12 Vict. cap. 122.

SPIRITS, continued :

- *sold at Custom-House Sales.*—A certificate signed by Queen's warehouse-keeper to be given to sanction the transit into the dealer's stock, in lieu of permit.—G. O. 1849 and 1845.
- *Seized and Condemned* at an outport shall be offered for sale at a price equivalent to the duty, and not realising that amount, to be offered for exportation ; and should no bidding be then obtained, the Board's directions must be taken, the Officers reporting whether a sale might be effected at any other and what port, with the probable expenses incident to the removal of the goods.—B. M. 21st Nov., 1845.
- *in the same Warehouse as Wine*, may be drawn off and mixed therewith, in the proportion of not more than ten gallons of brandy to one hundred gallons of wine.—8 and 9 Vict. cap. 91, s. 35.
- *may be Vatted* in the bonded warehouse.—B. M. 30th June, 1834. At the London, St. Katherine, and West India Docks.—B. M. 21st June, 1834. And *Foreign Rum* with *B. P. Rum*, for exportation only.—B. M. 15th April, 1845. *Rum, the produce of the different West India Colonies* in the bonded warehouses, and delivered for home use in legal quantities, on the import marks being effaced from the cask.—B. M. 20th and 25th April, 1834. *Rum the produce of B. P. within the limits of the E. I. Company's Charter, into which the importation of Foreign Spirits is prohibited, with Rum the produce of the British West India Islands*, both being certified as such produce respectively, which is to be brought to a separate account, and delivered in legal quantities for home use, exportation, or ships' stores.—G. O. 16th April. 1842.
- *Vatting accounts for Wines or Spirits* should be entered with a regular rotation number in the general numerical list of ships.—G. O. 1845.
- The following regulations are to be observed in respect of *B. P. Spirits vatted* under bond in warehouses *not of special security*, viz. :—

That all decreases before vatting be carried forward to the new vatting account.

That the duty be not charged for decrease until the clearance of the goods either for home use or for exportation ; and that such parts of the decrease as shall

SPIRITS, continued :

be apportioned to the packages for clearance be then charged, subject to the following allowances :—

On B. P. Spirits, any loss not considered by the Landing Surveyor to be excessive, unless in cases of suspicion that abstraction has taken place.—G. O. 20th June, 1837.

— *Bottled.* It shall be lawful to draw off in the warehouse any B. P. Rum into reputed quart bottles or reputed pint bottles, and any other Spirits into reputed quart bottles, under such regulations as the Commissioners of Customs shall direct, for the purpose only of exportation.—8 and 9 Vict. cap. 91, s. 35.

Regulations for Bottling Spirits in Bond.—1stly. A separate bonded vault is to be appropriated for that purpose.

2ndly. The Spirits to be drawn off into reputed quart or reputed pint bottles, and packed in cases containing not less than one dozen such quart or two dozen such pint bottles each.

3rdly. No foreign bottles, casks, or packages, except any in which goods shall have been imported and warehoused, are to be used, unless the duties have been paid thereon.

4thly. If any surplus quantity or sediment remain in the cask, the duties to be immediately paid, or else the goods to be destroyed in the presence of the proper Officers.

5thly. The bottling to take place in the presence of the proper Officers, under the frequent superintendence of the Landing Surveyor.—G. O. 7th Sept., 1832 ; 4th March, 1834.

— *Allowances on Exportation of.*

For any time not exceeding	6 months	.	.	1 gall.
Ex. 6 and not ex.	12	„	.	2 gall.
„ 12	„ 18	„	.	3 gall.
„ 18	„ 2 years	.	.	4 gall.
„ 2	„	.	.	5 gall.

per cent. proof, and if the fractional part amounts to $\frac{2}{100}$ ths, 1 gallon to be allowed.—8 and 9 Vict. cap. 91, s. 46.

— *Snuff, Tobacco, and Tea*, when removed for export, to be accompanied by an Officer in charge.—G. O. 24th Aug., 1843, and 28th Feb., 1846.

SPIRITS, continued :

- *Samples.*—Immediately prior to drawing samples, the casks of Spirits to be broken out from the places where they have been stowed, and to be rolled over, and made up for re-gauging and re-trying.—G. O. 1806/1844.
- of Wines and Spirits at the outports to be the same in quantity as in London, which is limited to 3 gills, notwithstanding the bottles used for sampling may be of greater content.—G. O. 1847.
- The samples required from each package of Spirits removed coastwise are to be taken immediately before removal, and retained for a period of three months.—G. O. 1st May, 1832.
- When Spirits are intended to be cleared for home use, two samples, free of duty, are allowed, viz., one at the time of importation, and a second for the purpose of sale; a further sample, free of duty, is allowed, if entered for exportation, and the samples so drawn are not permitted to be returned into the casks.—G. O. 13th Feb., 1836.
- In the event of *two samples* having been drawn from Spirits removed coastwise, another sample may be allowed at the port of destination, for the purpose of sale, and a further sample, should the goods be thence exported, such samples in both cases to be *duty free*.—G. O. 10th Nov., 1841.

— SPIRITS RACKED.

The following regulations are to be observed in the racking of Spirits :—

1stly. That upon the racking of casks of Spirits into smaller casks, the deficiency be ascertained both before and after the operation, and apportioned to each of the new packages, any further loss which may take place previously to delivery being added to that before ascertained.

2ndly. That upon the delivery, for home consumption, of racked Spirits, except B. P. Rum, an allowance be made, in conformity with the G. O. 15th Jan., 1839; and any deficiency exceeding such allowance to be charged with duty.

3rdly. That upon such Spirits being delivered for exportation, the whole deficiency be allowed, in conformity with B. M. 29th Nov., 1836, unless the same be excessive.

SPIRITS, continued :

4thly. That upon the delivery of racked B. P. Rum, for home consumption or exportation, the whole loss be allowed, unless excessive, agreeably to B. M. 29th Nov., 1836, and 14th June, 1837.—G. O. 1st March, 1842.

- *Deficiencies* apparent, or real, on Spirits for home use, arising from *racking into smaller casks*, whether occasioned by the subdivisions of fractional parts or other causes, in the operation of racking, to be charged with duty.—G. O. 1848, and 1849: but so as not to interfere with allowances and deficiencies acknowledged by the law or previous regulations of the service.—G. O. 1849.

STATIONERY.—Allowances of, to Officers and Clerks.—G. O. 1843, 1849, and 1849.

STONE.—When the weight may be ascertained by measurement, the Landing Surveyors are to write in words at length the number of feet equal to a ton. With regard to Stone in blocks, shaped or rough scalped, the computation of 16 ft. to the ton to be deemed sufficient.—B. M. 30th April, 1844.

SUGAR.—The Revenue being exposed to risk by a practice permitted to grow up in London, of allowing parties to *pay duty upon part of a parcel* of Sugar, in respect to which the whole number of the packages comprising the parcel are specified in the warrant, and to take out packages, at different times, under such warrant, to an amount of weight greatly beyond that on which the duty was paid, leaving the balance to be adjusted by further entries,—the Board direct that no entries be acted upon, when the deficiency in the quantity entered, and on which duty is paid, as compared with the landing or import quantity, is greater than 3 per cent. of the whole quantity.—B. M. 27th June, 1850.

- Molasses, imported from Calcutta, are to be especially examined, and any importation of a doubtful character is to be specially reported to the Board, and a sample forwarded for analysis.—G. O. 1848.

- Parties entering Sugar for *use in distilleries* are to state, on their warrants, in addition to the number of packages and the weight, the name of the warehouse or place from which the Sugar is to be removed, and the name of the distillery and distiller to whom it is to be carried.—G. O. 1847.

SUGAR, continued :

- *in Bags or Mats*, to be taken into the warehouses direct on landing, for the purpose of being sampled, weighed, and tared.—B. M. 10th May, 1822.
- *Samples*. See *Samples*.
- *Samples drawn for the Inspection of Customs*. The whole to be properly mixed previously to the Landing Surveyor's approval of quality. The dock companies allowed to pass entry for such; and the duty to be charged according to its descriptive quality.—B. O. 4th May, 1850.
- *Drawn Samples* are not to be deemed deficiencies, but to be charged with duty at the time of delivery of the packages from which such samples may have been taken. And sweepings of the Sugar warehouses are to be charged with the molasses duty, subject to such allowance for dirt, &c., mixed therewith, as the proper Officers shall consider them entitled to.—B. M. 31st Aug., 1832.
- In weighing hogsheads, tierces, and chests, no smaller than the 2lbs. weight is to be used, but in weighing boxes, barrels, and bags, the 1 lb. weight must be used. B. M. 8th Jan, 1833.
- *deposited in Warehouses of Special Security*, the duty to be charged on the weight actually delivered: and in warehouses *not* of special security, no greater abatement on account of deficiency shall be made than at the rate of 3 per cent. for the first three months, and 1 per cent. for every subsequent month, during which it shall have been warehoused.—8 and 9 Vict. cap. 91, s. 22. After the expiration of the first three months, no further allowance is to be made until the Sugar shall have remained therein a full month from the expiration of such period.—G. O. 7th Dec., 1838.
- The same indulgence is to be granted when Sugar is taken out of bond, from warehouses *not* of special security, for exportation or for stores, as is allowed when taken out of such warehouses for home use.—T. O. 20th Nov., and G. O. 25th Nov., 1834.
- *Deficiencies on Sugar refined in Bond*, and also on bastard Sugar and molasses, in cases where the deficiencies occur in removal from one warehouse to another, are to be charged as follows:—refined Sugar to pay duty as unrefined Sugar equal to white clayed; bastard Sugar to be charged as Sugar not equal to white clayed;

SUGAR, continued :

and molasses to be charged at the rate set forth on molasses the growth and produce of a foreign country, but deficiencies of bastard Sugar and molasses which may arise in the warehouse are not chargeable, if no fraud be suspected. — T. O. 18th Aug., 1844, and G. O. $\frac{130}{1847}$.

— *Deficiencies arising in the repacking* of refined Sugar to be charged with duty, unless relieved therefrom by an order of the Board.—B. M. 6th March, 1848.

SUPERANNUATION ALLOWANCES.—The Superannuation allowance to be granted to such Officers and Clerks who shall have entered the Public Service *prior to the 5th day of August*, 1829, shall not exceed the following proportions, with reference to the amount of their salaries, and the periods of their services respectively, viz. :—

— To an Officer, Clerk, or person who shall have served—

years.	years.		
10 and under 15,	not ex.	4-12ths of salary and emoluments.	
15	20,	5-12ths	„
20	25,	6-12ths	„
25	30,	7-12ths	„
30	35,	8-12ths	„
35	40,	9-12ths	„
40	45,	10-12ths	„
45	50,	11-12ths	„

and for 50 years or upwards, any annual Allowance, not exceeding the net amount of the salary and emoluments of his office.

— To any Officer or Clerk who shall have entered the Public Service *subsequent to the 4th day of August*, 1829, any Superannuation or Allowance shall not exceed the following proportions, with reference to the amount of their salaries, and the periods of their services respectively, viz. :—

— To an Officer, Clerk, or person who shall have served—

years.	years.		
10 and under 17,	not ex.	3-12ths of salary and emoluments.	
17	24,	4-12ths	„
24	31,	5-12ths	„
31	38,	6-12ths	„
38	45,	7-12ths	„
45, and upwards		8-12ths	„

and in no case shall any Superannuation or Allowance, exceeding two-thirds of the salary and emoluments of

SUPERANNUATION, continued :

any such Officer, Clerk, or person be granted.—4 and 5 Wm. 4, cap. 24.

—— Not assignable, and shall not be enforced in any court of law or equity.—13 and 14 Vict. cap. 95.

TALLOW.—The Officers are strictly enjoined accurately to examine the same before passing it for duty—a case having occurred at one of the outports, where Tallow had been passed as grease.—G. O. 1844.

—— of and from a British Possession, the weights and tares may be taken from wharfinger's accounts, similarly to free goods.—B. O. 5th March, 1850.

TARES.—See p. 122.

TEA.—The following regulations are to be observed on the importation and bonding of Tea :—

That the warehouses approved be exclusively appropriated for that purpose.

That the article be weighed and examined at the time of importation, that the packages be “scribed” with a progressive number, the initials of the vessel's and master's names, and the gross landing weight ; also that the duty be charged according to the quantity then ascertained.

That no packages be divided into smaller packages (except for the purpose of stores), nor Tea of any sort or sorts be permitted to be mixed in the warehouse, either for home use or for exportation.

That the packages be arranged in the warehouse by the occupier, according to their respective “chops” or “beds,” so as to enable the Officers to select from each the required number for taring, and that the rule to be observed as to the number of chests to be turned out in each “chop” or “bed,” being the same size and description of Tea, be as follows, viz. :—

1 to 5	} Chests of the same size and description of Teas.	1 turned out
6 to 40		3 ditto
41 to 80		4 or 5 ditto
81 to 120		5 ditto
121 to 200		6 ditto
201 to 300		8 ditto
301 to 500		10 ditto
501 to 800		12 ditto
801 & upwards		16 ditto

TEA, continued :

That in addition to the tare, an allowance be made of 1 lb. on each package exceeding 28 lbs. gross for draft, to be deducted from the landing account.

That Tea for exportation be previously weighed, and any deficiency of the landing quantity charged with duty, unless such Tea be deposited in a warehouse of special security.

That for revenue purposes, Officers be authorised to draw samples of Tea, not exceeding 3 ozs., and that merchants or proprietors of the goods be allowed to take like samples.—B. M. 10th July, 1834; and for General Regulations, G. O. 17th Oct., 1834.

— is allowed to be removed from the vessel to other docks in decked lighters only, under lock, and in charge of an Officer.—B. M. 16th Aug., 1834.

— *Removed under Bond* for exportation, to be accompanied by an Officer in charge.—B. M. 24th Aug., 1843, and 28th Feb., 1846.

— from the original ports of importation to any warehousing port in the United Kingdom, may be re-warehoused for home use, under the conditions specified in the General Orders 14th June, 1831, and 3rd Nov., 1832; and may be deposited in warehouses or floors already approved for other goods.—B. O. 10th July, 1834.

— any small increase in weight, duty not to be charged.—B. M. 14th March, 1835.

— Re-weighing not to be recorded on letters of advice, but a red book to be issued by the Registrar, on receipt of the warrant and letter of advice for the record of the Landing Waiter.—B. M. 4th Sept., 1849.

— Re-weighing dispensed with, upon security being given to enter the goods for home use, and pay duty on original landing weight.—B. M. 7th Oct., 1834.

— for kiln-drying—regulations submitted governing its removal, duty, weight, and return to bond.—B. O. 18th Feb., 1850.

TIDE SURVEYORS at outports to note the hour as well as the day of entry in Tide Waiters' boarding bills.—G. O. 1827.

TIDE WAITERS' Books and Tallies. The Landing Surveyors are directed to compare such with those of the dock companies, as often as practicable; during the vessel's discharge.—B. O. 17th Jan., 1850.

—— Tallies—an uniformity in keeping desired.—B. O. 19th Feb., 1850.

TOBACCO.—The Locker to see that a landing number be put upon every package, whether cask, case, bale or seron, and to enter the same into a book with the manifest number, if any, in all future importations.—B. O. 12th March, 1850.

—— In weighing Tobacco, the scale is to preponderate on the weight side; 2 lbs. being deducted from the total weight, in cases where the package is above 450 lbs; and 1 lb. where the package does not exceed that weight.—B. O. 10th April, 1833.

—— When parties are desirous of deferring the weighing of Tobacco net for an indefinite period, there is no objection to packages of unmanufactured Tobacco being weighed gross upon importation, and the marked tare, if any, or an estimated tare allowed thereon, in like manner as directed by Minute of 22nd July, 1826, with regard to packages of segars.—B. M. 24th Sept., 1846.

—— *Removed under Bond for Exportation* may be weighed at the port of dispatch; but upon re-weighing at the port of arrival, 1 lb. only is to be deducted from the weight in the preponderating scale.—G. O. r_{84}^{30} .

—— *to another Port.*—Re-weighing dispensed with, provided the purchaser shall declare the Tobacco to be for home use, and give security to pay duty according to the weight ascertained at the time of removal.—B. M. 20th March, T. O. 12th Aug., and 19th Nov., 1831.

—— One or more packages are to be occasionally re-weighed, previous to delivery, notwithstanding the parties may be entitled under the G. O. 26th Nov., 1833, to pay the duty upon the weight ascertained at the time of removal. And, in the event of there appearing to be a greater excess than is attributable to natural causes, such excess should be detained for the Board's directions.—G. O. r_{84}^{34} .

—— *Sampling.*—After weighing, the importer may draw a sample from each package, not exceeding 4 lbs. The weight to be marked on a label attached to each sample, and signed with the Landing Waiter's initials.

TOBACCO, continued :

Upon return of the first sample, a second may be permitted under similar regulations, as also a third and a fourth; but no more. When returned, such samples to be weighed, allowing for natural waste, on the following scale. All further deficiency to be charged with duty, or an equal quantity of Tobacco to be returned by the importer :—

If returned before the expiration of 3 months		4 oz.
3	and not exceeding	4 „ 5 „
4	„ „	5 „ 6 „
5	„ „	6 „ 7 „
	exceeding . .	6 „ 8 „

If the sample be not returned, when the package is re-weighed for home use, the weight thereof must be added to the duty weight; and when samples are returned, in order to prevent the labels being made use of as a protection to smuggling, they are to be destroyed in the presence of the proper Officers.—B. M. 27th Dec., 1825; 25th Feb., 1832; and 15th Oct., 1846.

— *from Turkey.*—The importation of Tobacco *direct from Turkey* in packages of 100 lbs. each is sanctioned by T. O. 10th Sept., 1850, G. O. 1854.

— In all entries and accounts, Tobacco unmanufactured is to be distinguished as “stemmed,” or “unstemmed.” —G. O. 1848.

— *Damaged*, cut off in the warehouse, is allowed to be exported, on being packed into casks, chests, or cases of the legal weight, and on the usual export bond being entered into.—B. O. 4th March, 1830.

— *Stores injured*, may be delivered for remanufacture, upon bond being given to return the same within a limited period.—B. M. 6th Sept., 1833.

— *Outwards.*—The quantity of leaf Tobacco from which the manufactured article is made need not be stated in the entry.—G. O. 1848.

— and Snuff, &c., for export. See *Spirits*.

— *Rent at Outports.*—The rent to be paid up every 5 years; or the Commissioners of Customs may dispose of the Tobacco.—8 and 9 Vict. cap. 91, s. 16.

— *Purchased at Custom House Sales*, to be delivered to licensed manufactures only.—G. O. 1846.

TOBACCO, continued :

- *and Snuff seized*, or brought to the Queen's warehouse for security of duties, which will not sell for the amount of the duties, to be destroyed.—B. M. 22nd Nov., 1826, and 5th Jan., 1827.
- *Snuff, and Cigars*, imported in illegal packages, may be released by the Board of Customs, without reference in each case to the Treasury Board.—T. M. 22nd Feb., 1850.

TRANSHIPMENT. — *Regulations on Transhipment of Goods brought to this Country from Foreign Parts*⁽¹⁾.

1. All goods in transit to be in the position of goods entered for exportation only, and at the time of ship's report must be described by their specific name and declared "in transit;" no goods described under a general denomination, such as "Merchandize," or "Contents unknown," to be entitled to the privilege.

2. Constructive warehousing to be entirely abolished, and in lieu thereof, the following regulations to be adopted.

3. Report of the inward cargo to be made in duplicate, setting forth the marks and numbers, general description of the goods, consignee, &c.

4. A transit bond to be entered into, either by the consignee of the import ship for the whole cargo, or by each consignee for his own particular goods, if so desired; the bond to reach the integrity of the import as well as export transaction.

5. All goods to be endorsed on the export documents, as heretofore, except sugar, which is to be distinguished as refined or unrefined; and also manufactures of silk, which, as well as other manufactured goods, are to be endorsed, formally and duly, and one value given for the whole; the cocket and bill and bond note, and also one copy of inward report, to be forwarded to the Registrar for the station where the export vessel is lying; the address of the shipper to appear on the cocket and bill, and that of the surety on the bond

(1) These regulations are at present applicable only to the ports of London, Liverpool, Southampton, Hull, and Goole. The Board requests that it be distinctly understood, that the measure is to be experimental, and that if advantage be taken to commit fraud, the regulations will be withdrawn.—B. M. 18th May, 1850.

TRANSHIPMENT, continued:

note.—Transshipment cockets to be of a different form to others, and none but Transshipment goods to be endorsed thereon.

6. On the Registrar receiving the cocket and bill, he shall compare the same with the inward report, and, finding them to correspond, shall issue his order for the delivery of the goods from the import vessel into the custody of the licensed lighterman named, and also in charge of a Tide Waiter, for the purpose of being conveyed to the dock or station designated.

The registrar to mark on the report against the said goods the day and hour on which such order issued, and also the name of the export ship ⁽¹⁾.

7. On the goods arriving at the docks, the Tide Waiter is not to leave his charge, but the lighterman or merchant is to acquaint the Registrar, on which the Registrar is to sign the cocket and bill, as has hitherto been done by the Warehouse-keeper, adding the hour as well as the day of such certification; the cocket and bill is then to be forwarded to the Searcher for the station where the export vessel is lying, or if he is already sufficiently employed, the Registrar is to appoint a Searcher for the particular duty, but observing that under no circumstances whatever is the cocket and bill to be given out of the hands of the Customs' Officers.

The Registrar is to retain the bond note and report, and proceed in the same manner with every cocket and bill presented to him, writing off the export ship against the inward report.

8. On the Searcher receiving the cocket and bill, he is forthwith to visit the lighter, and, if no unnecessary delay has taken place, he may, if he see fit, at once issue the pricking note, authorising the delivery of the goods into the export vessel, and at any time during the operation make such examination of the goods as will satisfy him as to their general identity, but is not called on to make any detailed examination of any

(1) If there are several export ships taking parts of the cargo of one import vessel, it will be requisite that a copy of the inward report should be sent to every dock or station where an export vessel lies; but it would only be required in respect of the goods to be transhipped, and should be copied by the merchant from the Long Room Report, and signed by the Clerk of the Inward Report Office.

TRANSHIPMENT, continued:

particular package, unless suspicion exists, in which case he is immediately to communicate the same to the Landing Surveyor for the station, and take his directions thereon.

9. When it shall be necessary to examine any package of silks or other delicate goods, the merchant to be called on to make the necessary arrangements for so doing, if such should not exist at the station, and also to bear every expense incurred.

10. The merchant to make application for an Officer to go in charge of every description of goods entered for transit, the expense attending the employment of such Officer to be borne by the merchant, commencing pay from the time of the Officer's appointment, at the rate of 6*d.* per hour, until the goods are finally taken on board the export ship, a deposit to be made in every case, or a general deposit to be made, as is the method with the dock companies, in regard of charges for the shipment of goods; but the following articles subject to high duties, viz., wine, spirits, tea, tobacco in cases and boxes, bales, or serons, shall be conveyed in deck craft only, properly secured under the Crown's locks.

11. Where the goods are conveyed by lighter, they are to be taken to the Searcher on the station where the export vessel is lying, within 24 hours in London and 12 hours at the outports; goods not so taken within such space of time to be subjected to more extended examination.

12. In order that Transhipment may be confined to *bonâ fide* transactions, and that lighters may not be floating warehouses for unexamined goods, 6 days will be allowed for the completion of Transhipments for all goods except for silks, spirits, wines, nutmegs, tea, and tobacco, for which 3 days only will be allowed; if at the expiration of the times specified the shipment of the goods on board the export vessel shall not have commenced, the Searcher is to refuse to certify to them as a Transhipment, and shall call on the parties to warehouse them for exportation only, and the goods to be dealt with as if so originally entered.

13. Provided that goods be unavoidably shut out from the vessel for which they were originally entered to be exported and another export vessel be ready to

TRANSHIPMENT, continued :

take the same, they may be short shipped on the first documents, and on fresh bond and cocket issuing, a second term of time equal to the first may be granted for taking the goods on board the second vessel, but no second transfer to be allowed.

14. Where vessels are lying alongside each other, and the entire cargoes are to be taken out of the one vessel, and put into the other, the Registrar shall specially appoint an Officer to superintend the transaction, such Officer to be furnished with the report inwards, and cockets and bill for the export vessel, and to check the documents with each other, and see that the facts of the case agree with the particulars endorsed. During the transit of the cargoes, which are to be tallied out of the one vessel and into the other by different Tide Waiters, the proper Officer is to make such casual examination as will enable him to satisfy himself of the general integrity of the transaction, recording on the shipping bill the nature and extent of such examination; should it be requisite to examine goods of a delicate nature, such as silks, &c., they may be examined in the cabin of the ship, if fit for such purpose and with the captain's consent, and his finding the means of properly opening and closing the package, otherwise the goods are to be sent to the nearest examining floor for examination, in charge of a Tide Waiter, at the merchant's expense.

15. When the goods are duly shipped in the export vessel, the Searcher is to certify to the same, and forward the cocket and bill to the clearing office in the usual manner.

16. When the export vessel or vessels have left the docks or river, the Registrar shall forward his copy of the inward report, with the names of the export ships endorsed thereon (as before directed) to the office Searcher in town, who shall attach the same to the vessel's file of bills, which are to pass over to the Examiner in the usual course for jerquing, and from the bills so jerqued, the accounts for statistical purposes are to be compiled. A Blue Book with a short copy to be forwarded by the Searcher to the Jerquer.

17. All Transhipments to be confined to the times specified in 110th section of the Regulation Act, and no Transhipment operations to be continued after dark, unless with the express sanction of the Board or Principal Officers at an out-port.

TRANSHIPMENT, continued :

18. In every case of Transhipment, the export vessel not to be of less than 60 tons register.

19. These rules and regulations to supersede all others on the subject of Transhipment, including G. O. 7th Oct. $\frac{113}{1846}$.

20. No Transhipment to take place in the river below Deptford Creek, and when practicable, the Tide Waiters are to be relieved every eight hours during the winter months, and every twelve hours in summer, and no lighter or lug boat is to be permitted to convey transit goods unless a proper shelter be constructed therein to protect the Tide Waiters from the inclemency of the weather.

The above rules and regulations to be rigidly adhered to, and not to be departed from in principle, unless with the express sanction of the Board. The heads of departments at the outports to be responsible that the principles are so applied, and to decide and arrange such matters of detail as may be required to meet the localities and establishments of their different ports, observing that where lighters are not used, and goods are of *necessity* conveyed from the import to the export vessel by cart or van, such goods are in every instance to be accompanied by a Cart Follower, the merchant paying the expense thereof.

TURPENTINE, Oil or Spirits of. — Particular examination should be made of such goods, and importations of a suspicious character specially represented to the Board, with a sample of the article.—G. O. $\frac{42}{1843}$.

— *Sweepings.*—The Tide Surveyor clearing the ship to examine and discharge.—B. O. 5th Feb., 1850.

TYPES, Old, from the British Colonies, may be delivered free, on written application to the Principal Officers at the respective stations, stating the name of the importing vessel, with the marks and numbers of the packages, proof being afforded that the Old Types are of British manufacture, and that their return is accompanied by an order for a supply of New Types.—B. M. 11th Sept., 1827.

VATting.—See *Spirits*, p. 403.

VESSELS.—*Worked before or after the Legal Hours.*—The Board will not grant permission for any Vessel arriving from foreign ports to work the cargo before or after

VESSELS, continued :

the hours, except in cases of leak or other accident, from which the Vessel or cargo may be in danger of receiving injury ; or in cases of Vessels arriving late in the season with cargoes from North America, or the North of Europe, that are under previous engagements to perform another voyage thereto during the same season, which other voyage there are good grounds for believing may be interrupted by the setting in of the frost in those countries.—G. O. 16th Sept., 1824. See also p. 421 for Vessels with wood goods from the British Possessions.

- *Store Spars*.—All descriptions of Ships are allowed to carry a duplicate of their spars and boats' oars (either rough or dressed, at the option of the masters), except the lower masts and bowsprit.—G. O. 1848.
- *Licences*.—For regulations and limitations respecting, see 12 and 13 Vict. cap. 90, ss. 16 to 24, and G. O. 1850.
- *Seized Stores and Materials of*.—An account to be rendered by the Coast-guard to the Customs.—B. M. 9th Jan., 1834.
- used in the removal of uncustomed or prohibited goods, are liable to seizure ; but the penalty is not to exceed 1000*l*.—12 and 13 Vict. cap. 90, s. 22.
- *Foreign*, resorting to the coasts of the United Kingdom, for the purpose of fishing, to be looked after, and such quantity of spirits as may exceed a fair allowance for present use is to be secured in the Queen's warehouse until the vessel's departure.—G. O. 4th Feb., 1842.
- *clearing of*.—Goods brought from Steam-vessels to the Queen's warehouse, upon which detention has been placed by the master or his broker, cannot be delivered without previous production of a bill and receipt for the payment of freight and disbursements thereon.—B. O. 31st July, and 21st Aug., 1835.
- *clearing out with Passengers' Baggage and Stores only*.
—Master to produce his receipt for light dues, and in case of refusal, the circumstances to be laid before the Board and Trinity Corporation ; but the clearance not to be withheld.—G. O. 14th Oct., 1834.
- *clearing out with Convicts, Troops, &c.*—Regulations in regard to Stores.—G. O. 17th Sept., 1834.
- *Outward bound*, may take in goods from lighters from sunrise to sunset.—B. M. 18th July, 1829.

WASTE PAPER, useless books and documents accumulated at the outports—how to be disposed of.—G. O. 10th May, 1842.

WATERMEN and DAY-PAY OFFICERS.—Superannuation regulations.—B. M. 10th Sept., 1821.

WATCHES.—Damage having been sustained in testing them, the Board direct, that in future, when information as to the genuineness of the article is desired, the parties should be requested to apply no test that may injure the goods, and, in the event of such a test being necessary, that the Board's sanction be first obtained.—B. O. 9th Feb., 1850.

WEIGHTS and MEASURES, used by Officers of Customs, whether Crown property, or belonging to any corporation or individual, are not required to be stamped; and the practice of charging duties on the heaped bushel to be adhered to.—G. O. 3rd Jan., 1835.

WINE, Allowances—from warehouses, *not* of special security, for home use—the following allowances for waste will be made; viz. :—

For any period				On casks containing less than 30 gallons.	On casks 30 and not exceeding 70 gallons.	On casks of 70 galls. & upwards
				per cent.	per cent.	per cent.
Not exceeding	1 year			2	1½	1
Exceeding 1 and not ex. .	2 "			4	3	2
" 2 "	3 "			6	4½	3
" 3 "	4 "			8	6	4
" 4 "	5 "			10	7½	5
" 5 "	6 "			12	9	6
" 6 "	7 "			14	10½	7
" 7 "	8 "			16	12	8
" 8 "	9 "			18	13½	9
" 9 "	10 "			20	15	10
Total allowance not to exceed . .				5 gallons	7 gallons	9 gallons

— on exportation from warehouses *not* of special security.—See p. 42.

— from warehouses of special security, for home use.—See p. 35.

— in cases, may not be warehoused in the same room with spirits and cordials.—B. O. 9th May, 1844.

— No allowance to be made for the fractional part of a gallon, unless it amounts to $\frac{5}{100}$ parts, in which case

WINE, continued :

- one gallon may be allowed.—G. O. $\frac{32}{845}$. In all future cases of deficiency of Wine deposited in bonded warehouse, when it shall satisfactorily appear that the same has arisen from natural causes, the duty is to be remitted on any further deficiency not exceeding two per cent. on the ullage contents of each cask,—a written application to be made to the Collector and Controller in each case.—G. O. $\frac{26}{845}$.
- No alteration shall be made in any packages of Wine, either in bottling, drawing off⁽¹⁾, mixing, or filling up, except after due notice, and under such regulations as the Commissioners of Customs shall direct⁽²⁾.—8 and 9 Vict. cap. 91, s. 36.
- *Racked*—Upon the delivery for home consumption or exportation, of Wines racked, the allowances sanctioned by the 46th sect. of 8 and 9 Vict. cap. 91. and the Board's Minute of the 29th Nov., 1836, are to be made, and any loss exceeding such allowances is to be charged with duty.—G. O. 1st March, 1842.
- Upon racking casks of Wine into smaller casks, the deficiency must be ascertained both before and after the operation, and apportioned to each of the new packages. Any further loss which may take place previous to delivery must be added to that before ascertained.—G. O. 1st March, 1842.
- *Fortifying ; Filling up ; Racking off Lees*.—See p. 40.
- *Unsound* ⁽³⁾, may be cleared, on payment of the vinegar duty, under authority of Treasury Order, provided vinegar or salt crude, in the following proportions, be mixed with the Wine ; viz. :—
- | | | | | |
|---|-------------------|---|----------------|------------------|
| 4 | galls. vinegar or | 2 | lbs. salt to a | pipe of Wine. |
| 2 | „ | 1 | „ | hogshead do. |
| 1 | „ | „ | „ | quarter-cask do. |
- The duty is to be paid on the re-gauged quantity.

(1) Wine may be drawn off into stone bottles of 4 or 5 gallons for exportation, upon special application to the Board in each instance.

(2) It is the practice, upon application to the Board in each instance, to permit Wines of the same sort, entry, mark, and brand, to be vatted and returned to the original entry, without erasing the import marks and brands.

Wines of different sorts, upon application in each instance to the Board, may be mixed for the purpose of exportation only,—all import marks and brands to be effaced from the casks.

Wine may be bottled in the warehouse in half-pint bottles for exportation only, by application to the Board in each case.

(3) Wine in bottles, having become foul, may be disgorged, or started into casks, fined and re-bottled, on special application to the Board of Customs.

WINE, continued :

- *in Bottles*, duty to be charged on the actual number of full bottles, including that which is open for tasting.— B. O. 22nd Nov., 1826.
- It is the practice not to open any bottles entered as containing Wine, unless the Officers have reason to suspect that they contain spirits, cordials, or other articles chargeable with a different rate of duty, and then only in the presence and with the sanction of the Landing Surveyor; the corks being replaced as soon as the contents of the bottles are ascertained.— G. O. 26th March, 1836.
- *entered for Exportation* shall not be examined by the Searchers, unless in the presence of the merchant or his agent, or (in their absence) unless an officer of the dock company appear on their behalf. And in the case of *Bottled Wine* intended to be shipped in the same docks in which it has been bottled, the Searchers are to make the examination at the time of the packing, provided the exporter request the same; and when bottled Wine is to be removed to some other station for shipment, the gauger under whose supervision the Wine is packed may certify the quantity on the cocket and bill, and the packages be removed to the place of shipment in charge of licensed carmen, and no re-examination be required of such Wine to a greater extent than one or two packages out of each shipment, unless under unusual circumstances or when suspicion of fraud is entertained.—B. M. 19th Dec., 1849.

WOOD.—*All Vessels with Wood Goods from the British Possessions in North America and India* are allowed to discharge their cargoes from 6 A.M. until 6 P.M. from the 21st March to the 21st September; and from sunrise to sunset from the 21st September to the 21st March, upon condition that such portions of the cargoes as may be unshipped before and after the hours of attendance of the Landing Officers be kept in view and in charge of the Tide Waiters, until duly cleared, a deposit being required of the parties to remunerate the Tide Waiters at the rate of 6*d.* per hour, in conformity with the regulations of the General Order ~~1847~~¹⁸⁴⁴, it being understood that, by special request of the parties, and with the sanction of the Board, if in London, or of the Collector and Controller, if at an out-port, the Landing Officers shall attend to take account of

Wood, continued :

the goods at extra hours ; a deposit being required for payment of such Officers at the regulated rates.—G. O. 1846, 1847, and 1848.

- Persons entering Timber or Wood to be charged with duty by measurement, shall at their expense, sort, pile, frame, or otherwise place the same in such manner as the Commissioners of her Majesty's Customs may deem necessary, to enable the Officers to measure and take a true and correct account thereof; and in all cases, when the same is measured in bulk, the measurement shall be taken to the full extent of the pile, and no allowance made by the Officers on account of the interstices arising from the sorting, piling, framing, or placing; provided always that all battens, boards, deals, and planks, exceeding 21 feet in length ⁽¹⁾, may be measured by the piece, and the account thereof taken separately ⁽²⁾.—8 and 9 Vict. cap. 86, s. 62.
- *The Fractional Part of a foot less than 3 inches in length* is, in future, to be rejected in measuring deals in bulk, agreeably to the practice observed with respect to deals exceeding 21 feet when measured singly, and in cases where the pile consists of four great hundred of deals or planks, or six great hundred of boards or battens and upwards; the fractional parts of a foot less than 3 inches are also to be rejected in taking the width and height.—B. O. 22nd Sept., 1845.
- *Battens and Deals*, on the identity being preserved, may be sawn in bond.—B. M. 21st Nov., 1833.
- *Mahogany*, warehoused for exportation only, may not be taken out of bond for reduction to veneers.—B. O. 29th Nov., 1849.
- *Firewood* may be framed whole, and subsequently reduced.—B. O. 14th Oct., 1843, and 11th Sept., 1844.
- *Deal Ends, and Wood Goods generally*, not worth the duty, may be reduced to firewood.—G. O. 20th June, 1824; B. M. 28th Sept., 1821.
- Deals, boards, and batten ends may be reduced to firewood, by splitting into 2 pieces, when not exceeding 12 inches in length; deals into 3, boards and

⁽¹⁾ By 8 inches.—G. O. 14th June, 1843.

⁽²⁾ Oak plank not exceeding 21 feet in length may be measured singly, upon request of the parties.—G. O. 1849. Deals and battens exceeding 21 feet in length (not being deck deals) may be taken by average measurement for each assortment of one piece in ten, in case the parties interested in the disposal of the goods may not object.—G. O. 1849.

Wood, continued :

battens into 2 pieces, when not exceeding 18 inches in length ; and generally by so reducing the Wood that it shall be fitted for no other useful purpose.—G. O. $\frac{114}{1846}$, and $\frac{39}{1847}$.

—..... The fathom of firewood to be 6 feet wide, 6 feet high, and 6 feet long.—B. M. 2nd Sept., 1830.

—..... When the amount of excess on firewood shall not exceed one-fifth of the entire quantity reported, the same may be delivered without amendment of report.—G. O. 18th Oct., 1843.

— The number and content only of *British Colonial* Timber, and not the length, and sides of each piece, as in the case of Foreign Timber, is required to be recorded in the landing book.—G. O. $\frac{102}{1845}$.

— All sawn or hewn timber, wood, plank, or thick stuff, of 8 inches or upwards on the smallest side, not being Wood planed, or otherwise prepared for use, to be deemed hewn, and charged with duty as such.—G. O. $\frac{56}{1846}$.

— *Timber and Wood 8 inches square and upwards*, and not exceeding 10 feet in length ; and round Wood 9 inches in diameter and upwards, and not exceeding 10 feet in length, are to be measured according to the following regulations, viz., the length of each piece to half a foot ; and the breadth and thickness of square, and the diameter of round timber to a quarter of an inch, the content being computed to half a foot.—G. O. $\frac{39}{1846}$.

— Timber or Wood, sawn, split, or hewn *of a triangular form*, measuring 9 inches or upwards from the centre of a circular base to the apex ; and pieces measuring 8 inches or upwards to the apex from the centre of a straight base, not being planed or otherwise dressed, may be admitted as hewn.—G. O. $\frac{111}{1847}$.

— *Railway Sleepers*.—By G. O. $\frac{43}{1848}$ and $\frac{41}{1847}$, it is directed that when particulars of the cargo or entry are endorsed upon the duty-paid or bonding warrants, railway sleepers may be computed from the average measurement of 120 pieces of each description after the following methods ; taking care that when warehoused, the ship's name and date, or rotation number, be so marked upon each pile or assortment in the bonding yards as to prevent irregularities in the delivery ; and that the particulars thereof be recorded in the landing and Locker's books, so that quantities for delivery may be estimated on the landing content.

Wood, continued:

When not exceeding
2 ft. in content,

Exceeding 2 and not
exceeding 5 ft. in con-
tent,

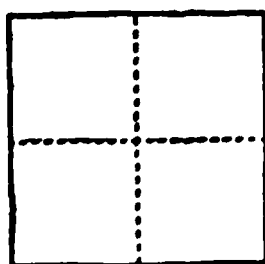
Exceeding 5 ft. in
content and not exceed-
ing 10 ft. in length;
being 8 in. square, or
9 in. in diameter, if
round Wood, and up-
wards,

By cubing in pile.

Length to be taken to the
fourth and content to the
tenth part of a foot, as di-
rected in reference to dia-
grams D, E, F, and G.

Length, and also content to
be taken to half a foot,
after the directions ap-
pended to diagrams A, B,
and C.

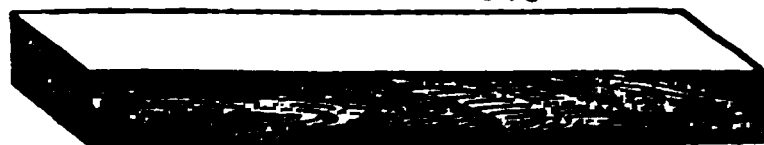
Thickness
10½ inches.



Breadth
10 inches.

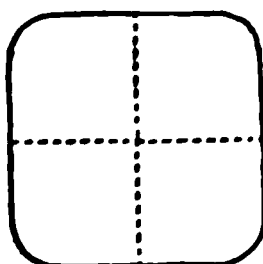
A.

(Per G. O. $\frac{39}{1846}$.)



Length 9½ feet.

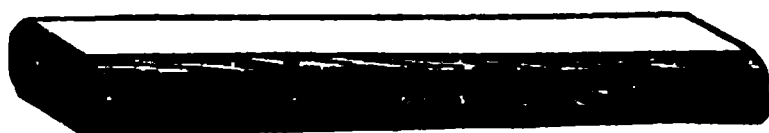
Thickness
10½ inches.



Breadth
10 inches.

B.

(Per G. O. $\frac{39}{1846}$.)



Length 9½ feet.

WOOD, continued :

- In ascertaining the dimensions of Timber and Wood similar to diagrams A and B, 8 inches square and upwards, not exceeding 10 feet in length, and exceeding 5 feet in content; take the length to half a foot, the breadth and thickness to the quarter of an inch, and compute the content to one-half of a cubic foot.

Operation by the Sliding Rule.—Set $10\frac{1}{4}$ inches, the thickness, on the inverted line E, to 10, the breadth in inches, on the line C; then opposite to $9\frac{1}{2}$ feet, the length on the line A, will be found $6\frac{1}{2}$, the content in cubic feet on the line B, in both the above cases.

C.

(Per G. O. $\text{r}8\frac{39}{46}$.)

Diameter $10\frac{3}{4}$ inches.



Length 9 feet.

- In ascertaining the dimensions of round Wood 9 inches in diameter, or 7 inches in quarter girt and upwards, exceeding 5 feet in content and not exceeding 10 feet in length, take the length to half a foot, the diameter or quarter girt to the quarter of an inch, and compute the content to one-half of a cubic foot.

Operation by the Sliding Rule.—Set 9, the length in feet, on the C, to the guage point 13.54 on the line D; then against $10\frac{3}{4}$ inches, the diameter on the same line D, you will find $5\frac{1}{2}$, the content in cubic feet on the line C.

N. B.—Pieces of Wood regularly round similar to diagram C, may be measured by the diameter: but when the pieces are irregularly round. they must be measured by the girt.

Perpendicular
 $6\frac{1}{4}$ inches.

D.

(Per G. O. $\text{r}8\frac{23}{45}$.)



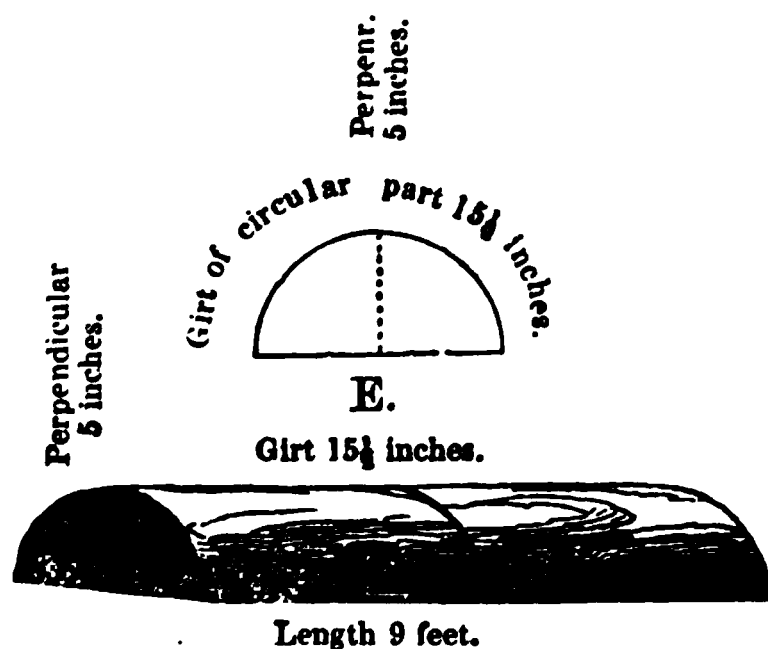
Base 11 in.

$\frac{1}{4}$ an inch defective angle.
Length $8\frac{3}{4}$ feet.

WOOD, continued :

- In ascertaining the dimensions of sleepers of a triangular form, exceeding 2 feet in content, the length is to be taken to the quarter of a foot, the perpendicular height to the quarter of an inch (adding thereto the height of the defective angle, which together will constitute the entire perpendicular height), and one half the base to the quarter of an inch, computing the content to the tenth of a cubic foot.

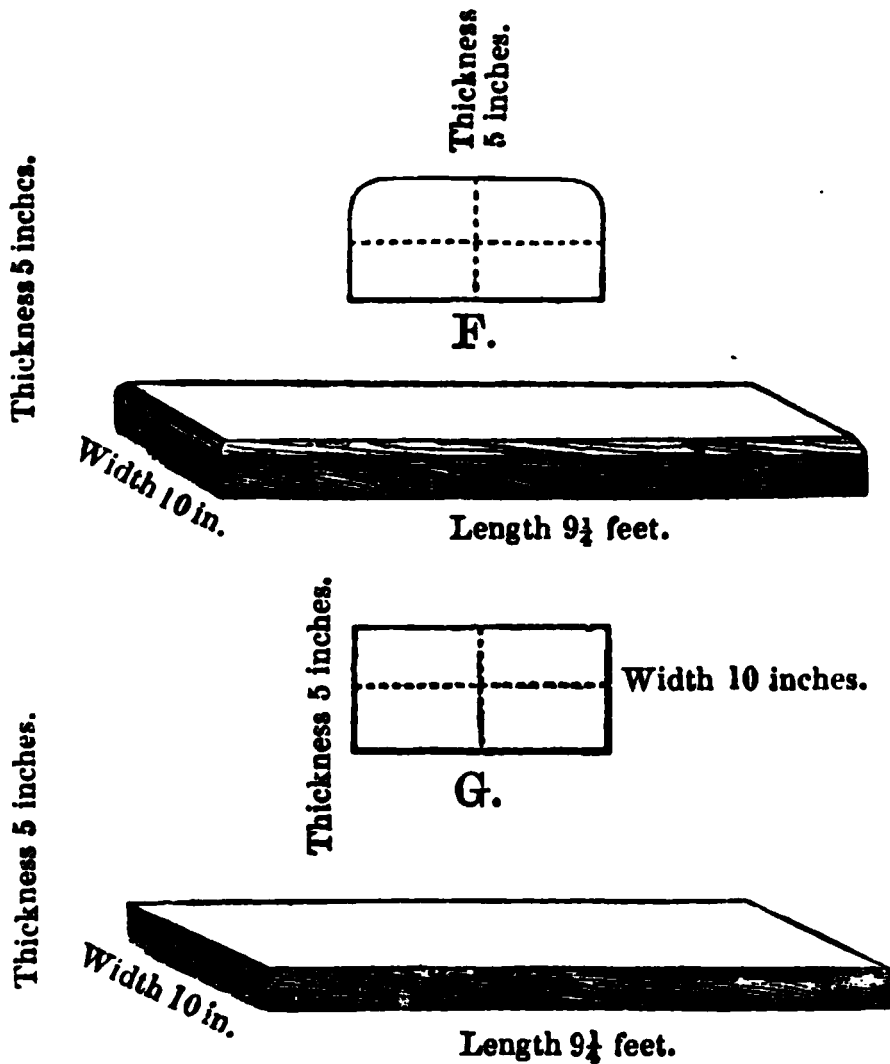
Operation by the Sliding Rule.—Set $6\frac{3}{4}$ inches (the perpendicular height with the defective angle added) on the inverted line E, to $5\frac{1}{2}$ inches (one-half the base) on the line C ; then opposite $8\frac{3}{4}$, the length in feet, on the line A, will be found $2\frac{2}{10}$ ths, on the line B, the content in cubic feet.



- In ascertaining the dimensions of semicircular sleepers, the length is to be taken to the quarter of a foot ; half the girt of the circular part, and the perpendicular height to the quarter of an inch, computing the content to the tenth of a cubic foot.

Operation by the Sliding Rule.—Set $7\frac{1}{4}$ inches, half the girt of the circular part, on the inverted line E, to 5 inches, the perpendicular height, on the line C ; then opposite to 9 feet, the length, on the line A, will be found $2\frac{4}{10}$ ths, the content in cubic feet on the line B.

Wood, continued :



- In ascertaining the dimensions of sleepers similar to diagrams F and G, exceeding two feet content, take the length to the quarter of a foot, the width and thickness (in each case) to the quarter of an inch (observing that no allowance is to be made for defective angles) and compute the cubical content to the tenth of a foot.

Operation by the Sliding Rule.—Set 10 inches, the width on the inverted line E, to 5 inches, the thickness on the line C; then opposite to $9\frac{1}{2}$ feet, the length on the line A, will be found $3\frac{2}{10}$ on the line B, the content in cubic feet in both cases.

- Upon the several importers of railway sleepers endorsing upon the entries in the first instance, the particulars of the cargo, with a view of enabling the discharging Officers to classify and take the measurement and tale of the same on landing, 120 pieces of each assortment may be taken indiscriminately and at different periods during the discharge, and measured separately, in conformity with the General Orders.

WOOD, continued :

$\frac{39}{1846}$ and $\frac{104}{1846}$, observing that when the pieces are of a triangular form and exceed 2 feet in content, they are to be measured in the manner pointed out in the General Order $\frac{23}{1845}$, and the whole cargo computed and delivered according to the average content of each assortment thus obtained; should any part of the cargo, however, be entered to be warehoused, each piece so entered, if exceeding 2 feet in content, is to be measured singly, and the number and content scribed thereon.—G. O. $\frac{41}{1847}$.

— *Timber of Irregular Dimensions, intended for Railway Sleepers*, when not exceeding 2 cubic feet in content, to be taken account of as directed by the 7th section of the Timber Measurer's Instructions; when they exceed 2 feet, and do not exceed 5 feet in content, to be treated in conformity with the 17th and 23rd sections of the said Instructions; exceeding 5 feet in content, and not exceeding 10 feet in length, and being 8 inches square, and round Wood 9 inches in diameter and upwards, the same is to be dealt with agreeably to G. O. $\frac{39}{1846}$.—G. O. $\frac{104}{1846}$.

— *Oak Knees*.—The fraction of half a foot in content to be charged on all under 5 feet, and thrown off when measuring 5 feet and upwards.

WOOL (Sheep's).—In the export returns, to be described on the shipping bills whether the produce of British Colonies and Possessions, or of foreign countries.—G. O. $\frac{31}{1850}$.

— Cotton, to be described in the shipping bills as American, Brazilian, Egyptian, East Indian, or under such other denomination as shall correctly indicate its growth.—G. O. $\frac{2}{1850}$.

WRECKED GOODS (¹).—*Regulations to be observed* in respect to all articles found, Wreck or Derelict, in the United Kingdom (except Scotland) since the passing of the Act, 9 and 10 Vict. cap. 99:—

1st. Goods not liable to duty, delivered into the charge of the Customs or of the Coast Guard, are to be transferred, under the directions of the respective Collectors and Controllers, into the custody of the Receivers appointed at, or within their ports; but goods

(¹) The Act for Consolidating and Amending the Laws relating to Wreck and Salvage, will be found at p. 175.

WRECKED GOODS, continued :

subject to duty to be retained for payment of the same, the Collectors and Controllers apprising the Receiver thereof in every case.

2nd. In cases of goods lodged with the Receiver, the Collector and Controller are to apprise that Officer of the amount of duty to which the same are liable, whether the value of such goods be trifling or otherwise, and the Receiver is to pay the duty out of the proceeds of the sale of the goods.

3rd. In cases of goods lodged with the Collector or Controller, which remained unclaimed at the time of delivery to the Receiver for sale, those Officers are to acquaint the Receiver with the amount or rate of duty due thereon, in order that the same may in like manner be deducted from the proceeds.—G. O. $\frac{115}{1846}$.

- Foreign goods saved from wrecked vessels and landed, may be shipped in a coasting vessel from the port at which they had been so landed to the port of original destination, a proper account being taken and forwarded in the usual manner, although such vessels may have other goods on board.—G. O. 4th Feb., 1834.
- Vessels wrecked on their *homeward voyages*, if the parties are desirous of having the cargoes forwarded to the port of destination, the Collector or Controller may allow the re-shipment thereof, taking care that previously to the delivery, an accurate account (where practicable) be taken of the marks, numbers, and contents of the cargo, and that security, by bond, in the full amount of the duties, be given for the delivery thereof into the custody of the proper Officers at the destined port; the account to be transmitted by post to the Collector and Controller of such port, in order that upon the arrival of the vessel bringing the same, the usual proceedings on the importation of goods may take place; and the latter Officers are to take care to apprise the Collector and Controller at the port of removal, when the goods shall have been duly landed, or otherwise, in the same manner as is observed in the case of goods removed from port to port under the warehousing regulations.

When from particular circumstances the quantity and quality of the goods cannot be accurately ascertained, and the penalty of the bond be calculated, the goods are to be accompanied by trusty Tide Waiters,

WRECKED GOODS, continued :

at the expense of the Crown, the Collector and Controller furnishing by post all the particulars of the goods in their power, to the Collector and Controller at the port of destination, who are to take care that the Tide Waiters return to their proper duty as soon as practicable.—G. O. 1st Feb., 1841.

- Vessels wrecked at an outport on their *outward voyages*, where the parties are desirous to have the goods sent back to the shipping port, the Collector and Controller may allow the re-shipment, under proper precautions, without waiting the Board's previous permission in each case; but they are forthwith to report their proceedings, that the Board may give such further directions as the circumstances may require; where however the parties are desirous of re-shipping the cargo on board other vessels, for the place of their original destination, the previous order of the Board is to be obtained.—G. O. 29th April, 1819.

YACHT CLUB (Russian) Vessels belonging to, are to have the same privileges at the ports in this country as are granted to those of the British Clubs.—T. O. 14th Oct., and G. O. 1847.

- Harwich ditto, G. O. 1845.

- The Royal St. George's to enjoy equal privileges with those granted to other Royal Yacht Clubs. The several secretaries to be requested to forward annually a list of the names, tonnage, and description of each Yacht, with the names of the owners.—G. O. 1849.

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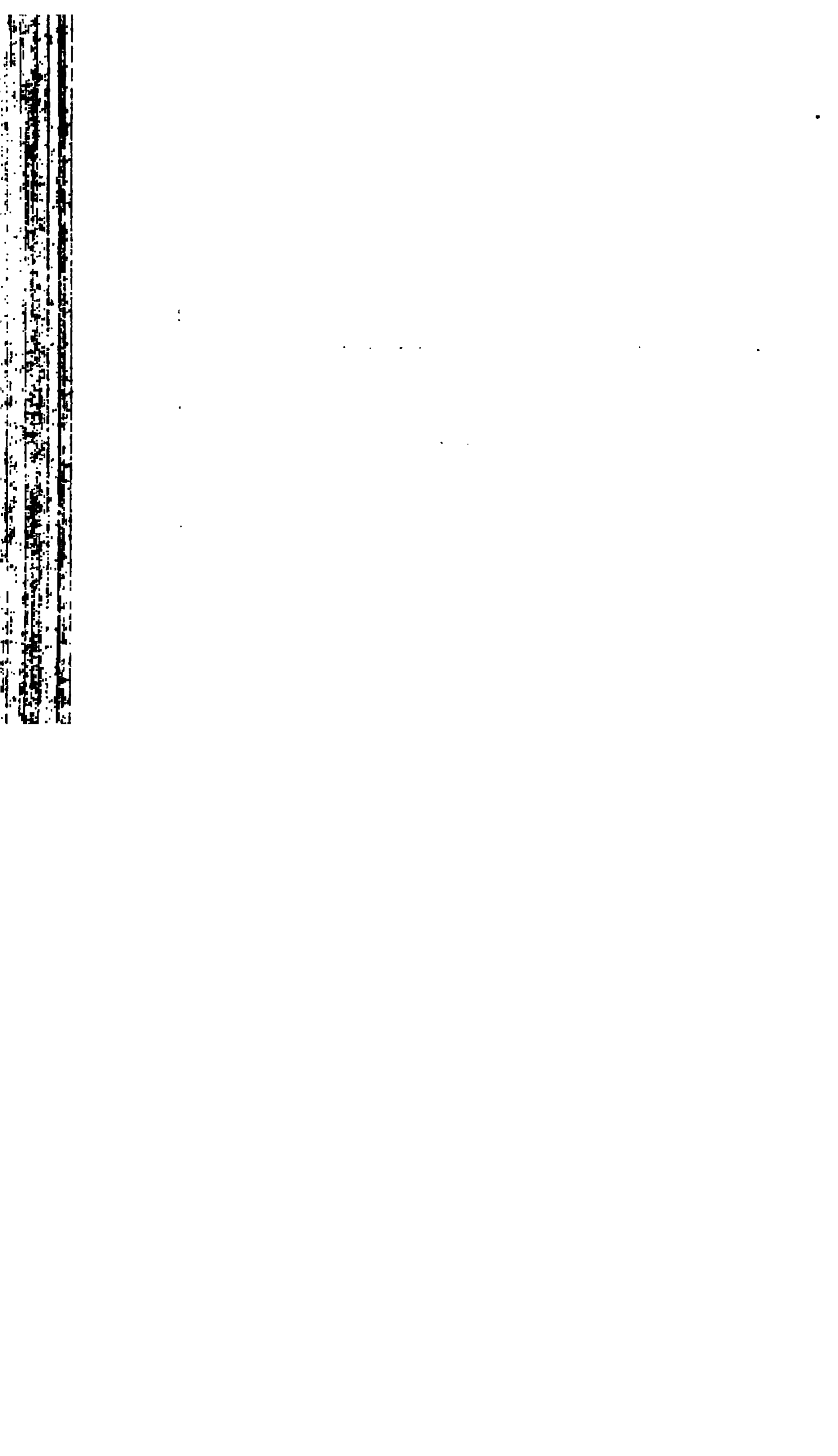
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PREFACE.

IN consequence of the great alterations that have taken place in the prices of Paper, &c., Messrs. BAILY BROTHERS have deemed it necessary to publish a Catalogue, containing all the articles connected with Stationery, in general use, either in a *Public Company's* or *Merchant's Offices*, together with the prices affixed, so as not only to render it a useful *vade mecum* for all persons engaged in business, but also a guide as to the expense of the articles required.

A distinct table is given of the Hand-Made and Machine-Made Papers, so as to draw the attention of persons unacquainted with the manufacture of Paper to the great difference in the price. Although the Machine-Made Papers are not equal in quality and texture to the Hand-Made, they will be found equally as serviceable in most mercantile correspondence, and far more economical.

A table of the size and style of binding of every Account Book in general use is given, with the prices affixed, as well as full instructions for ordering the same, so as to enable parties residing abroad, or in the country, to order any book required, without the possibility of a mistake.

It was at first intended to give a List of Prices for Printing Prospectuses, &c., but the great alterations that usually take place in all Printing work, would have rendered the table more confusing than useful; at the same time,

Messrs. BAILY beg to state that they are at all times ready to send in contracts for any quantity of Printing, or any work in any other branch of their business.

In conclusion, they trust the prices affixed to the various articles in the Catalogue will be found at so low a rate as will secure them a further continuance of that patronage they have hitherto received.

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CORNHILL, LONDON.

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Large Thin Post . .	9 $\frac{1}{8}$ "	8 — 7 $\frac{1}{8}$ "	14	6 "	16
Large Thick Post . .	" - "	" "	17	0 "	19
Extra Large Thin Post	10 $\frac{1}{2}$ "	8 $\frac{1}{2}$ — 8 $\frac{1}{2}$ "	16	0 "	18
Large Bank Post . .	9 $\frac{1}{8}$ "	8 — 7 $\frac{1}{8}$ "	15	6 "	17
Extra Large Post . .	10 $\frac{1}{2}$ "	8 $\frac{1}{2}$ — 8 $\frac{1}{2}$ "	16	0 "	18

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Large Middle Post	. (see preceding page.)	9	„	11	6	
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OF THE FINEST QUALITY, EITHER WITH ROUGH OR SMOOTH SURFACE.

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No. 1.—18 inches wide	per yard	0	6
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3.	„ „ 4	7	„ 4 $\frac{1}{2}$	2	6	1	6	6	0
4.	„ „ 3	8 $\frac{1}{2}$	„ 3 $\frac{3}{4}$	3	6	2	6	8	0
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4 "	0 10 0	0 10 0	0 10 6	0 12 6	0 13 6	0 12 0	0 19 0	1 2 6	1 10 0	1 3 0
5 "	0 11 6	0 11 0	0 12 0	0 14 6	0 15 0	0 13 6	1 1 0	1 4 0	1 11 6	1 4 6
6 "	0 13 0	0 13 0	0 13 6	0 15 0	0 16 6	0 15 0	1 2 0	1 5 6	1 13 0	1 6 0
Demy. . . 4 "	0 13 0	0 13 0	0 14 0	0 16 6	0 17 0	0 15 0	1 4 0	1 8 6	1 17 0	1 9 0
5 "	0 15 0	0 15 0	0 15 6	0 18 6	0 19 0	0 17 0	1 6 0	1 10 0	1 17 0	1 11 0
6 "	0 16 6	0 16 6	0 17 0	1 1 0	1 1 0	0 19 0	1 7 6	1 12 0	2 0 0	1 12 0
8 "	1 1 0	1 1 0	1 1 0	1 5 0	1 6 0	1 4 0	1 12 0	1 17 6	2 7 0	1 17 6
Medium . . 4 "	1 1 0	1 1 0	1 1 0	1 4 0	1 4 6	1 1 0	1 13 0	1 17 0	2 7 6	1 18 0
5 "	1 3 0	1 3 0	1 3 6	1 7 0	1 7 6	1 4 6	1 16 0	2 0 0	2 11 0	2 1 0
6 "	1 6 0	1 6 0	1 6 6	1 10 0	1 10 6	1 7 6	1 19 0	2 3 6	2 13 6	2 4 0
8 "	1 12 0	1 12 0	1 13 0	1 7 6	1 18 0	1 14 6	2 7 0	2 12 0	3 2 0	2 13 0
Royal. . . 4 "	1 3 0	1 3 0	1 3 6	1 10 0	1 11 6	1 4 0	2 1 0	2 5 0	2 16 0	2 6 0
6 "	1 10 0	1 10 0	1 11 0	1 17 6	1 17 0	1 8 0	2 8 6	2 12 6	3 3 6	2 13 6
8 "	1 17 6	1 17 6	1 18 0	2 7 0	2 8 0	2 3 6	2 18 6	3 3 0	3 14 6	3 4 6
Super Royal 6 "	1 16 0	1 16 0	1 17 0	2 4 0	2 5 0	2 1 0	2 18 0	2 19 0	3 10 6	3 3 6
7 "	2 1 6	2 1 6	2 2 0	2 9 6	2 11 0	2 6 6	3 3 6	3 5 6	3 17 0	3 9 0
8 "	2 7 0	2 7 0	2 7 0	2 15 0	2 15 6	2 12 0	3 9 0	3 12 0	4 3 6	3 14 6
Imperial . . 6 "	2 7 6	2 7 6	2 8 0	2 16 6	2 18 0	2 12 6	3 12 0	3 12 0	4 5 0	3 17 6
7 "	2 14 0	2 14 0	2 15 0	3 3 6	3 4 0	2 19 6	3 19 6	4 0 0	4 13 0	4 4 6
8 "	3 1 0	3 1 0	3 2 0	3 10 6	3 12 0	3 6 0	4 6 6	4 8 0	4 19 6	4 12 0

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	Copying Press only.			Ditto, with Mahogany Stand, French Polished.		
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	£ s. d.	£ s. d.	£ s. d.
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Quill Nibs, in round paper boxes, containing 100 nibs	.	3	0 each.
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each	.	5	6 „
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In consequence of the immense variety of Steel pens now in use, it would be impossible to give a list of the various pens made by the different makers; but Messrs. BAILY BROTHERS have always on hand a good assortment of either Perry's, Mitchell's, Moseley's, Gillott's or Windle's Pens, either on cards, or in boxes containing 1 gross, varying in price, at from 1s. to 12s. per gross.

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Tipped with native alloy, which is as much harder than rhodium as steel is harder than lead; will endure longer than the ruby; yields ink as freely as the quill, is as easily wiped, and if left unwiped is not corroded.

Many of these elegant pens have been in constant use for TWELVE YEARS, without the least sign of beginning to wear.

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Superior ditto, with diamond point	1	1	0

These Pens can be made to suit any handwriting, with fine, medium or broad points.

To Clergymen, Professional Men, and all who are in the habit of writing much, these pens are invaluable.

A variety of Silver Holders, for the above, with Mordan's Everlasting pointed Pencils, from 5s. to 7s. 6d.

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Of the following degrees of hardness, viz.:—

HHH., HH., H.F., HB., B. and BB.	at 5s. per doz., or 6d. each
BBB.	at 8s. „ or 10d. „
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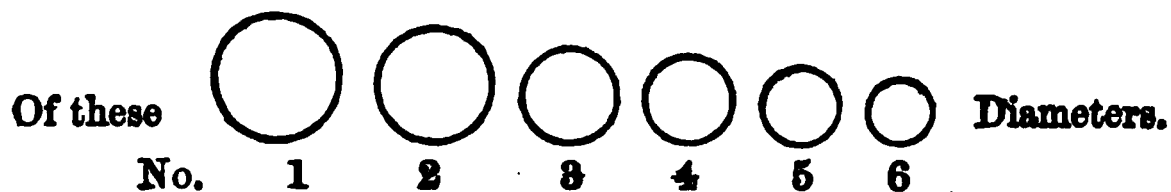
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	$\frac{1}{2}$ -Pints.	$\frac{1}{2}$ -Pints.	Pinta.	Quarts.
	d.	d.	s. d.	s. d.
Best Writing Ink, in bottles, at	—	6	1 6	2 0
Best Copying Ink ditto	—	9	1 6	3 0
Stephens' and May's Red Ink	6	—	2 0	—
Stephens' Unchangeable Blue, in bottles, at 6d., 1s. and 3s.				
Stephens' Blue-Black Writing Fluid, 6d. 1s. and 3s.				

Ink Powders.

Walkden's Black and Red Ink Powders, 6d. each, 4s. 6d. per doz.

S E A L I N G W A X.

Best Red and Black Sealing Wax, 20 or 40 sticks to the lb., 4s. per lb.

Ditto ditto prepared hard for hot climates, ditto, 4s. 6d. per lb.

Fine Red, or Parcel Wax, 20 sticks to the lb., 2s. 6d. per lb.

White, Ultramarine Blue, and every other description of Fancy Wax, 5s. to 6s. per lb.

Superior Bottle Wax, 9d. per lb.

W A F E R S.

Best Red, White, Black and Mixed Colours . . . at 3s. per lb.

Ditto ditto, Dot . . . at 4s. „

Large Notarial Wafers, of any dimensions, to order.

Mercantile Adhesive Wafers,

WITH NAME OR INITIALS.

Plain Colours 6s. per thousand.

Russia and Morocco Desks, Despatch Boxes, Wallets, Cases, Spanish Leather Bill Cases, Blotting Portfolios, Pen or Pencil Cases, &c.

Travelling Desks.

	12 in.		14 in.	
	s.	d.	s.	d.
In mock russia, with patent lock and screw ink	17	6	21	0
Russia or morocco, with ditto	32	6	35	0
Double Desk ditto			60	0

Leather Covers for ditto, from 6s. to 10s. each.

Dispatch Boxes,

Of every description, bound in Morocco, or Russia Leather, Patent Locks, from 25s. to £3 3s.; if required with Pen Trays, &c., 14s. extra.

Russia or Morocco Pocket Books,

With Steel Spring Clasps.

		in.			
Best quality, lined with silk		4	.	.	.
Ditto ditto		4½	.	.	.
Ditto ditto		5	.	.	.
Ditto ditto		5½	.	.	.
Ditto ditto		6	.	.	.
Second quality, lined with leather		4	.	.	.
Ditto ditto		4½	.	.	.
Ditto ditto		5	.	.	.
Ditto ditto		5½	.	.	.
Ditto ditto		6	.	.	.

Card Cases,

In Morocco or Russia Leather.

	Square Corners.		Round Corners.	
	s.	d.	s.	d.
Third large	1	0	1	3
Extra large	1	3	1	6
Small, or lady's size	1	9	2	0

Bill Cases.

		in.	s.	d.
In Black Spanish, lined with leather,		6	2	9
Ditto ditto		7	3	6
Ditto . ditto		8	4	0
Ditto . ditto		9	4	6
Ditto ditto		10	5	0
In Black Roan, lined with paper		6	1	6
Ditto ditto		7	1	9
Ditto ditto		8	2	0
Ditto ditto		9	2	3
Ditto ditto		10	2	6

The above may be had to fasten with hooks, clasps, or locks.

Bill-cases, with gusset pockets at side and bottom, to admit large quantities of paper, and Bankers' cases, with steel guard chains, made to order.

Blotting Portfolios.

		s.	d.
In Black Roan, with two pockets, medium		5	0
Ditto ditto demy folio		4	6
Ditto ditto foolscap folio		4	0
Ditto ditto large quarto		3	0
Ditto ditto small quarto		3	0

The above with flaps and locks, from 1s. 6d. to 5s. extra.

Blotting Portfolios and Cases, in Morocco, Russia, Roan, &c., either plain or handsomely finished, with or without locks, from 8s. 6d. to 15s. each.

Pen Cases.

								Cloth.		Leather.	
								s.	d.	s.	d.
1	inch diameter	.	.	.	.	.	.	0	9	1	3
1 $\frac{1}{4}$	"	.	.	.	.	.	.	1	0	1	6
1 $\frac{1}{2}$	"	.	.	.	.	.	.	1	3	1	9

MISCELLANEOUS ARTICLES.**Penknives.**

								s.	d.
Desk Penknives,	with Ivory Handles	.	.	.	.	.	.	2	6
Ditto	with Wood Handles	.	.	.	.	.	.	1	0

Erasing Knives.

								s.	d.
Best made,	with Ivory Handles	.	.	.	.	.	.	2	6
Ditto	with Wood Handles	.	.	.	.	.	.	1	0

Scissors.

								s.	d.
Best made,	6 in.	.	.	.	.	.	.	2	6
	6 $\frac{1}{2}$	.	.	.	.	.	.	3	0
	7	.	.	.	.	.	.	3	6
	7 $\frac{1}{2}$	.	.	.	.	.	.	4	0
	8	.	.	.	.	.	.	4	6
	12	.	.	.	.	.	.	8	0

Pen Racks,

Various sizes, from 1s. to 5s.

Pen Rests,

Various sizes, from 1s. 6d. to 4s.

Pen Trays.

10 in., 2s. ; 11 in., 2s. 3d. ; 12 in., 2s. 6d.

Pen Cleaners,

Of various sorts, from 3d. to 2s. 6d.

Paper Weights.

	s.	d.	
Marble slabs	2	0	each.
Round lead	1	0	„
Square ditto	1	6	„

Wafer Stamps.

	s.	d.	s.	d.	
With Ebony Handles and Brass Screws .	0	9	to	2	6 each.
„ Ivory Handles	1	0	„	2	0 „
„ Ditto, with Initial Letters . .	1	6	„	3	0 „

Letter Scales,

Of various descriptions, weighing up to 1 lb. weight,
at from 12s. to £1 8s.

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Stock Files, 6 inches and upwards, from 2d. each.

„ with screw 8d. „

Upright Files from 6d. to 1s. „

File Boards, of every description, varying from 1s. to 3s. each.

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	<i>s.</i>	<i>d.</i>
Hand Clips	from 1	6 each.
8vo. Clips, with Board	1	9 „
4to.	2	0 „
Foolscap	2	6 „

Letter Springs,

Made of Steel, and covered with Morocco or Russia Leather.

	<i>s.</i>	<i>d.</i>		<i>s.</i>	<i>d.</i>
2½ in.	0	9	4 in.	1	0
3 in.	1	0	4½ in.	1	0
3½ in.	1	8	5 in.	1	0

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From 12 inch, at 4*d.* to 24 inch, at 8*d.* per pair.

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Revolving Date Calendars, 5*s.* each.

Letter Cages.

Japanned Tin Letter Cages, lettered in gold, to order.

	<i>s.</i>	<i>d.</i>
2 compartments	4	6
3 ditto	7	0

Ditto, ditto, with Drawer for Wafers or Stamps, and Date-Box from 7*s.* to 10*s.* each.

Twine Boxes,

From 2s. to 6s.

Twine or Tape Reels,

From 2s. 9d. to 6s. 6d.

Ivory Folders and Paper Knives.

	Plain.		With handles.			
			Thin.		Thick.	
	s.	d.	s.	d.	s.	d.
6 inch	0	8	1	0	1	0
7 „	0	9	1	0	1	3
8 „	1	0	1	3	1	6
9 „	1	3	1	6	1	9
10 „	1	9	1	9	2	3
11 „	2	0	2	0	2	6
12 „	2	6	2	6	3	6
Ivory folders, with extra thick handles .	4	6	to	6	0	each.
Ditto, with carved, pierced, or etched handles	1	6	„	5	0	„
Ditto, with very handsome double patterns .	2	0	„	6	6	„

Rulers,

From 6 in. to 18 in., 1d. an inch, above, 1½d. an inch.

Slates.

Best Dutch Slates, in Frames.

					Oak Frames.	
					Each.	Per Doz.
					s. d.	s. d.
No. 1.	.	3 by 6	.	.	0 6	4 0
No. 2.	.	11 „ 7	.	.	0 8	6 0
No. 3.	.	12 „ 8	.	.	0 10	8 0

Porcelain Slates of all sizes,

Slate Pencils.**Dutch Pencils, 6d. per hundred, 4s. per thousand.**

Ditto	rounded, in boxes of one hundred, 1s. 6d. per bo
Ditto	in Cedar, 9d. per dozen.
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Of the best Steel, at 2s. 6d. each.

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Mogul Playing Cards, plain or coloured backs .		2	6	per p
Ditto ditto, double heads . . .		3	0	„
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	Narrow.	Middle.	Broad.	
	No. 16.	No. 24.	No. 32.	
	s. d.	s. d.	s. d.	Per Bun containi 2 doz. pie
Linen, 9 yards .	2 6	3 6	4 6	

Silk Ribbon.

				Per pi of 36 ys
				s. d.
Silk Ribbon, green, or other colours, $\frac{1}{8}$ in. wide .				1
Ditto ditto $\frac{3}{8}$ in. „ .				2
Ditto ditto $\frac{1}{2}$ in. „ .				2
Silk Ferret, ditto $\frac{3}{4}$ in. „ .				4
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						Small.		Middle.		Large.	
						s.	d.	s.	d.	s.	d.
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Ditto	new, or dome-shaped pattern, 2s. 3d., with cover, 3s.										

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A great assortment of Inkstands, made of Ebony, Oak, Rosewood, &c., with either one or two Glasses, suitable for Library Tables or Offices, varying from 5s. to £2 2s. each.

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In Boxes, containing a series of Six Dozen in each box, of various sizes.

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		Thin.		Thick.				Thin.		Thick.	
		s.	d.	s.	d.			s.	d.	s.	d.
No. 1.	.	0	6	0	9	No. 4.	.	3	6	5	0
No. 2.	.	1	0	1	6	No. 5.	.	3	0	4	6
No. 3.	.	1	6	2	0	No. 6.	.	5	6	8	0

India Rubber.

Best Bottle Rubber, 2s. 6d. to 4s. per lb., and in pieces, 4d. each.
Patent Rubber, in squares, at 2d., 4d., and 6d. each.

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Japanned Tin Cash Boxes, with Tray, containing divisions for Notes and Cash.

	Tumbler Lock.				Patent Lock.		
	£	s.	d.		£	s.	d.
8 by 5 in.	0	8	0		0	12	6
10 „ 6 in.	0	9	6		0	14	0
Fireproof Cash Boxes, 12 by 8 in., with Patent Lock	1	3	6				
Cash Boxes, with Mordan and Chubb's Patent Locks, of various sizes, 15s. to 30s. each.							

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Japanned Tin Deed Boxes, with Tumbler Locks.

No.	Length.	Breadth.	Depth.	£	s.	d.
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2	14	10	8	0	13	6
3	16	12	9	0	16	0
4	18	13	10	1	1	0
5	20	14	12	1	5	0
6	23	16	14	1	11	0
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